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To: The Honorable Members of the House of Representatives
The Honorable Members of the Senate

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Date: June 26, 2020

Subject: LFO Analysis of FY 21 Funding Recommendations HB 1 ReEngrossed with
Senate Finance Committee Amendments

The Legislative Fiscal Office has prepared a preliminary booklet for your use as you review the General Appropriation Bill (HB 1). This booklet includes an executive summary that details the Senate Finance Committee amendments as well as a summary of the state budget including means of finance by department.

Please contact us if you have questions or need additional information.

TABLE OF CONTENTS

I. Executive Summary1 - 16

II. Budget Summary for HB 1 Reengrossed w/SFC Amendments.....17 - 22

EXECUTIVE SUMMARY

LA Const. Article VII, Sec. 11(A) requires the governor to submit a budget estimate for the next fiscal year setting forth all proposed state expenditures. R.S. 39:34 requires the governor to prepare an executive budget for the ensuing fiscal year, which shall include recommendations for appropriations from the state general fund and dedicated funds, which shall not exceed the official forecast of the Revenue Estimating Conference (REC). Finally, VII, Sec. 11(B), and LA R.S. 39:51 states that the governor shall cause a General Appropriation Bill (GAB) to be introduced, which is in conformity with appropriations contained in the budget estimate.

LA R.S. 39:24 states that the REC shall establish an official forecast of all funds as defined in Article VII, Section 10(J) of the Constitution, including self-generated revenues and money available for appropriation from each statutorily dedicated fund. Furthermore, LA R.S. 39:26 provides that by January 1st, the REC shall revise the official forecast of the ensuing fiscal year, which shall be utilized in the preparation of the executive budget. Finally, LA R.S. 39:171 et. seq. requires the REC to determine revenues for the purpose of five-year base-line projections to provide policymakers with a financial tool against which to gauge revenue and expenditure proposals. The REC shall establish the official forecast for the current year and the ensuing fiscal year, as well as the projection of money available for appropriation in each fiscal year for the three-year period following the ensuing year.

FY 21 Revenue

The REC met on 6/25/2020 to adjust the FY 21 forecast for unclaimed property receipts. At the May 11 meeting, the conference removed the portion of forecasted receipts in excess of the amount necessary to support I-49 bonds through the Unclaimed Property Leverage Fund statutory dedication. At the June 25 meeting, the conference restored that excess portion to the forecast, resulting in a return of \$25.6 million to the FY 21 general fund forecast. In addition, the conference recognized an additional \$12 million of unclaimed property receipts from FY 19 withheld by the treasury, but anticipated to be transferred to the general fund in FY 21, as well. Baseline revisions were adopted at the May 11 meeting, and are discussed below.

The REC met on 5/11/2020 and adopted revisions to the 4/10/2019 baseline forecast in place since then. General fund forecast downgrades for FY 20 of \$131.9 M, and for FY 21 of \$904.9 M were adopted, as well as forecasts for the long-range horizon of FY 22 – FY 24. The total general fund forecast for FY 20 is now \$9.593 B, and for FY 21 \$9.139 B. Revised estimates were also adopted for statutory dedications and allocations for FY 20 of \$3.896 B, and for FY 21 of \$3.644 B, as well as estimates for self-generated fee revenues for FY 20 of \$3.062 B, and for FY 21 of \$3.258 B. There are no estimates of these dedications and self-generated revenues for the long-range horizon. At the May 2020 meeting, forecasts incorporated the prior fiscal year performance as well as current to-date economic, oil market, and revenue collections information. In addition, the REC removed \$24.7 M of excess unclaimed property receipts from the FY 21 forecast, but retained those receipts in the forecasts for FY 20 and FY 22 – FY 24.

General fund downgrades to the baseline forecast are largely the result of the effects of the coronavirus pandemic on various revenues. Significant downgrades involved:

- Mineral Revenues (severance and royalties) are reduced by \$182 M for FY 20, and \$436 M for FY 21, associated with the rapid drop off in oil prices. Oil prices are now forecast to average \$46.42/bbl during FY 20 (down from \$59.42), and \$32.17/bbl during FY 21 (down from \$60.00/bbl). Near-term historical declines in oil volumes are projected, with no assumption of material shut-in production.
- Sales Taxes (general and vehicle) are reduced by \$177 M for FY 20, and \$379 M for FY 21 as much of the economy shut down in the second half of March largely through April and early May. Only a slow reopening is assumed through FY 21.
- Gaming Revenues (especially riverboats, video poker, and racetrack slots) are reduced by \$225 M for FY 20, and \$269 M for FY 21, associated with a total shutdown from March 17, and assumed largely through the end of FY 20. Only a gradual return to 60% of the pre-pandemic baseline projection is assumed during FY 21 and 90% during FY 22. Land-based casino adjustments as per contract amendments are built in. Lottery transfers for FY 20 are based on CY 19 sales and are complete. Transfers for FY 21 are based on CY 20 sales which are displaying strong instant game sales, offset by weak multi-state games (\$10 M is deducted for potential Mississippi competition).
- Motor Fuels Taxes (gasoline and diesel fuel) are reduced by \$63 M for FY 20, and \$52 M for FY 21, associated with diminished vehicle use.

Offsets to the baseline downgrades are expected in certain receipts:

- Personal Income Tax was actually increased by \$217 M for FY 20 as a result of the combined effect of the state tax base expansion from the federal Tax Cuts & Jobs Act (TCJA) and the base decline from the spike up in unemployment beginning in late March. An addition of \$35 M was also projected for FY 21 based on continuation of both of those effects, plus the expectation of income tax liabilities from the surge in unemployment compensation payments (from the state trust fund and especially from federal support).
- Corporate Tax Receipts (income and franchise tax) are increased by \$68 M for FY 20, and \$23 M for FY 21, primarily reflecting the low baseline projection in place in the face of good performance in FY 18, 19, and 20. Current projections are still lower than made in past, and do fall year-over-year.
- Investment Earnings are increased by \$43 M for FY 20, and \$34 M for FY 21, recognizing strong performance in the current year relative to a very low baseline projection.
- Insurance Premium Tax (excise license tax) projection is essentially unchanged for FY 20, but increased for FY 21 in anticipation of increased Medicaid enrollment. However, much of the FY 21 increase flows to the Medical Assistance Trust Fund (MATF) dedication rather than the SGF, to support state Medicaid match requirements.

Uncertainties to the forecasts are numerous:

- Timing and speed of recovery are highly uncertain, and dependent to some large extent on sustained improvement in epidemiology metrics, that will guide official reopening as well as the practical return of the population to more normal transacting. The pace of recovery could be materially slower than implied in these initial revenue forecasts.
- Louisiana is a small state that trades with the rest of the nation and world. The state recovery will be highly dependent upon the recovery of the nation and world. The state will not fully recover on its own.
- Domestic or internal commercial activity will come back first, as people gain confidence and move back to more normal daily activity. Employment in support of that activity will respond, and build on the momentum. This will likely occur over a span of several months and quarters.
- External-based commercial activity (trade, tourism, oil & gas etc) will likely take much longer to improve, and require much more confidence in epidemiology metrics. Some recovery may occur in the first half of 2021, but near normal is not likely until 2022 or later.
- A return to near-normal activity, domestic and external, may await a widely available and applied vaccine, implying diminished activity well into 2021, 2022, or even longer.
- Mineral revenue recovery requires the sustained return of economically viable oil price levels (possibly in the \$50+/-bbl range). This will require the return of national and worldwide aggregate demand in production, transportation, and travel, the work-off of very large inventories of crude oil, the settlement of the market-share dispute within members of OPEC+, and moderation in U.S. shale production. OPEC+ has extended production cuts, demand has begun to return, and oil prices have modestly increased.
- Federal support programs will provide some offset to the negative economic effects, but these offsets are not expected to be large. Support payments are largely one-off or short-lived. To the extent they support necessities such as grocery food, rent or mortgages, utilities, other debt service etc, they do not generate substantial taxable spending.

Note: A portion of increases in SGF and SGR along with the decrease in Statutory Dedications are associated with Act 404 of 2018 and Act 612 of 2019, which reclassified certain funds and abolished some statutorily dedicated funds. The net result did not generate additional funding; however, the effect is to make the SGF and SGR growth appear larger than it actually is and to diminish dedicated funds growth. Table 1 on the next page identifies the funds that were affected and the amounts that were reclassified as SGR and/or transferred to the SGF.

TABLE 1

FUND RECLASSIFICATIONS		EOB 12/1/2019
Statutory Dedications Converted to Self-Generated Revenue Dedicated Accounts		
Administrative Fund - Dept of Insurance	Act 612 of 2018	\$1,069,532
Battered Women's Shelter Fund	Act 404 of 2019	\$92,753
Drug Abuse Education & Treatment Fund	Act 404 of 2019	\$366,919
Emergency Medical Technician Fund	Act 612 of 2018	\$9,000
Environmental Trust Fund	Act 612 of 2018	\$83,964,006
LA Alligator Resource Fund	Act 612 of 2018	\$1,826,815
LA Bicycle & Pedestrian Safety Fund	Act 612 of 2018	\$5,870
Motorcycle Training & Safety Fund	Act 612 of 2018	\$0
Municipal Fire & Police Civil Service Operating Fund	Act 612 of 2018	\$2,390,651
Office of Worker's Compensation Administration Fund	Act 612 of 2018	\$17,317,164
Proprietary School Students Protection Fund	Act 612 of 2018	\$200,000
Sex Offender Registry Technology Fund	Act 612 of 2018	\$1,027,489
Youthful Offender Management Fund	Act 612 of 2018	\$149,022
Subtotal		\$108,419,221
Statutory Dedications Converted to State General Fund Direct		
Health Trust Fund	Act 612 of 2018	\$5,333,333
Indigent Parent Representation Program Fund	Act 612 of 2018	\$1,842,508
Louisiana Help Our Wildlife Fund	Act 612 of 2018	\$20,000
New Orleans Urban Tourism & Hospitality Training Fund	Act 612 of 2018	\$200,000
Tobacco Tax Medicaid Match Fund	Act 612 of 2018	\$129,586,005
Subtotal		\$136,981,846
Reductions to Statutory Dedications	TOTAL	\$245,401,067

CARES FUNDING

Title V of Division A of the third coronavirus relief package created the Coronavirus Relief Fund which provides funding to state, local, territorial, and tribal governments. Louisiana's allocation is \$1,802,619,342. Funds can be used for costs that are necessary expenditures incurred due to COVID-19 during the period from 3/1/2020 to 12/30/2020. Up to 55% (\$991,440,638) is available to the state. The remaining 45% (\$811,178,704) of the funds can be distributed to local governments. The funds cannot be used to fill revenue gaps created by the slowed economy. Pursuant to multiple discussions with federal representatives from the U.S. Treasury, and other federal and state governmental representatives, the state received guidance and clarification on the use of such funds. A total of \$937,140,634 was utilized in the FY 20 Supplemental Bill (HB 307) to help address the FY 20 shortfall, and in FY 21 by maximizing the use of state general fund, statutory dedications and self-generated revenues. The state had a remaining unobligated balance of approximately \$54.3 M which has been utilized for aid to local governments and business.

SB 189 of the 2020 RS created the *Coronavirus Local Recovery Allocation Fund*, the *Louisiana Main Street Recovery Fund*, and the *State Coronavirus Relief Fund*. HB 9 of the 2020 1ES (funds bill) provides for the transfer of \$565,478,704 to the *Local Recovery Fund*, and \$300 M to the *Main Street Fund*. This represents the \$811.2 M local allocation, as well as the \$54.3 M unobligated portion of the State's \$991.4 M allocation. The unobligated balance of both funds as of 12/1/2020 shall be transferred to the *State Relief Fund*. A portion of these funds have been authorized for administrative costs; the Governor's Office of Emergency Preparedness & Homeland Security (GOHSEP) (up to 0.5% of the Local Recovery Fund allocation), the Treasury (5% of the Main Street Fund allocation), and the Office of the Legislative Auditor (up to 0.5% of the Local Recovery Fund allocation) some of which is appropriated in HB 1 Reengrossed. **Note:** HB 70 of the 2020 1ES provides for a \$250 rebate for essential critical infrastructure workers (as defined in the bill). The total allocation shall not exceed \$50 M, with \$25 M allocated from each of the Local Recovery Allocation Fund and the Main Street Recovery Fund. Tables 2 and 3 on the next page reflect the use of CARES funds for the current and next fiscal year. Additional information is provided in the Departmental Overviews.

TABLE 2

Adjustments Utilizing State Allocation of CARES Funds				
	FY 20	Note	FY 21	Note
Dept of Corrections	\$97,144,462	Replaces SGF & Increases Funding	\$190,110,889	Replaces SGF
Dept of Public Safety	\$40,000,000	Replaces Other MOF	-	-
Office of Juvenile Justice	\$17,504,775	Replaces SGF	\$35,923,198	Replaces SGF
LA Dept of Health	\$120,744,365	Replaces SGF	\$153,884,287	Replaces SGF
Office of Public Health	\$0	-	\$28,649,465	Replaces SGF
Board of Regents	\$0	-	\$3,250,000	Replaces SGF
LSU System	\$29,358,450	Reduces FY 21 SGF	-	SGF reduced
SU System	\$3,431,312	Reduces FY 21 SGF	-	SGF reduced
UL System	\$47,927,356	Reduces FY 21 SGF	-	SGF reduced
LCTCS	\$15,954,000	Reduces FY 21 SGF	-	SGF reduced
Pennington Biomedical Research Center	\$700,000	COVID Expenses	\$0	-
Local Housing	\$49,073,624	Replaces SGF & Increases Funding	\$88,590,185	Replaces SGF
Legislative	\$4,894,266	COVID Expenses	\$3,000,000	COVID Expenses
Judicial	\$3,000,000	COVID Expenses	\$4,000,000	COVID Expenses
TOTAL	\$429,732,610		\$507,408,024	\$937,140,634

NOTE: State’s unobligated balance of \$54.3 M is being added to the allocation for local governments and business

TABLE 3

Other Adjustments Associated with the Local Allocation of CARES and the State's Unobligated Portion				
Amount	Program	Maximum Allocation		Appropriation Amount/Bill
\$275,000,000	LA Main St. Recovery Program			
	Grants to Business	\$260,000,000	HB 1	\$285,000,000
	Treasury Admin Costs	\$15,000,000	HB 1	\$15,000,000
	Legislative Auditor Review Costs IAT from the Treasury's allocation	\$0	HB 8	\$2,500,000
\$540,478,704	Coronavirus Local Recovery Allocation Program			
	Aid to Local Governments	\$535,073,917	HB 307 (20 RS)	\$100,000,000
	Aid to Local Governments		HB 1	\$462,651,310
	GOHSEP Admin Costs	\$2,702,394		
	Legislative Auditor Review Costs	\$2,702,394	HB 8	\$271,501
			HB 307 (20 RS)	\$2,555,893
	State Coronavirus Relief Fund	Unobligated Balances as of 12/1/2020		
\$50,000,000	One-Time Hazard Pay Rebate	\$50,000,000	HB 70 (20 1ES)	N/A
\$865,478,704	Total			

**BUDGET STABILIZATION FUND
(RAINY DAY FUND)**

Monies in the Rainy Day Fund are available if the official forecast of recurring money in the ensuing fiscal year is less than the forecast of recurring money in the current year. The amount that may be incorporated into the official forecast for the ensuing year shall not exceed the difference between the current and ensuing year, or one-third of the balance. The fund balance as of July 1 totals \$405,283,103. Since the projected FY 21 shortfall of \$904.9 M exceeds the triggering threshold, a total of \$135,094,232 is available to address the shortfall. The FY 21 budget utilizes \$90,062,911 as part of the solution to the shortfall, leaving a balance of \$45,031,321 in the event there is a mid-year deficit.

FY 21 Expenditures

LA R.S. 24:604.2 requires the Legislative Fiscal Office (LFO) to analyze the General Appropriation Bill and issue a report regarding major enhancements, reductions, and means of financing substitutions when compared to the previous year’s budget. Therefore, for the purpose of comparing certain funding proposals, this document provides highlights of significant adjustments contained in HB 1 Reengrossed with SFC amendments.

The FY 21 budget increases \$2,473,197,549 or 8.1%, from the existing operating budget (EOB) as of 12/1/2019. The total increase is comprised of \$560,604,686 IAT, \$105,220,706

SGR, \$782,854,366 Statutory Dedications, and \$1,631,444,371 Federal, partially offset with a reduction of \$606,926,580 SGF.

The FY 21 operating budget as originally proposed included market rate adjustments for classified and unclassified state employees, as well as funding for unclassified pay increases. SFC amendments reduced funding for these adjustments and further provided for the \$25.4 M SGF portion to be transferred to the 2021 Market Adjustments Reduction Fund (established in HB 9 of the 2020 1ES). Preamble language states that all funding reduced shall be reconsidered for the same expenditure purpose no later than 10/15/2020 by either the legislature or the Joint Legislative Committee on the Budget if the legislature has not convened by 10/15/2020. The reduction totals \$57,240,571 and is comprised of \$25,379,774 SGF, \$2,958,060 IAT, \$6,622,687 SGR, \$12,764,240 Statutory Dedications, and \$9,515,810 Federal. These reductions are reflected in Departmental Overviews.

In addition, amendments reduced funding to selected agencies with funding totals in excess of FY 19 Actual, and further provided that the \$24.6 M SGF portion be transferred to the 2021 Budget Reconciliation Fund (established in HB 9 of the 2020 1ES). Preamble language states that all funding reduced shall be reconsidered for the same expenditure purpose no later than 10/15/2020 by either the legislature or the Joint Legislative Committee on the Budget if the legislature has not convened by 10/15/2020. The reductions are identified in Table 4 below.

TABLE 4

Preamble Reductions						
Agency	SGF	IAT	SGR	STDED	FEDERAL	TOTAL
Executive Office	\$ 217,025	\$ 279,810	\$ -	\$ 276,694	\$ 622,576	\$ 1,396,105
LA Tax Commission	\$ 132,630	\$ -	\$ -	\$ 179,020	\$ -	\$ 311,650
Homeland Security & Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ 700,000,000	\$ 700,000,000
Secretary of State	\$ 2,226,498	\$ 590,090	\$ 2,112,313	\$ 13,922,980	\$ -	\$ 18,851,881
Economic Development	\$ 3,681,191	\$ -	\$ -	\$ -	\$ -	\$ 3,681,191
Culture Recreation & Tourism	\$ 698,526	\$ 1,111,513	\$ 34,897	\$ 86,028	\$ 198,246	\$ 2,129,210
Dept of Health	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Office of Motor Vehicles	\$ -	\$ 375,000	\$ 9,479,305	\$ 6,505,182	\$ 1,074,777	\$ 17,434,264
Dept of Natural Resources	\$ 635,290	\$ 935,386	\$ 25,355	\$ 2,941,847	\$ 530,989	\$ 5,068,867
Board of Regents	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Total	\$ 24,591,160	\$ 3,291,799	\$ 11,651,870	\$ 23,911,751	\$ 702,426,588	\$ 765,873,168

FY 21 Departmental Overviews

GENERAL GOVERNMENT OVERVIEW

Executive Department

The Executive Department realizes a 12% overall increase of \$263.3 M compared to EOB. This includes increases of \$7.2 M SGF (5%), \$404,583 SGR (0.3%), \$469 M Statutory Dedications (268.1%), while being partially offset by decreases of \$3.9 M IAT (4.9%), and \$209.4 M Federal (12.6%). The Executive Department realizes an increase of twenty-nine (29) T.O. positions, nine of which are a direct transfer from the Office of Technology Services to the Division of Administration to properly align positions to functional activities. Budget units within the Executive Department realizing significant adjustments are as follows:

Executive Office (6.1% overall decrease of \$777,883)

- Increases \$750,000 SGF to provide pass-through funding for the Louisiana Alliance of Children’s Advocacy Centers, which is a non-profit organization advocating on behalf of Louisiana’s Children’s Advocacy Centers. Children’s Advocacy Centers are dedicated to lessening the trauma experienced by child victims of sexual abuse, severe physical abuse and/or crisis-related trauma.
- Decreases \$1.4 M (including \$217,025 SGF, \$279,810 SGR, \$276,694 Statutory Dedications and \$622,576 Federal) as a preamble reduction to be reconsidered for the same expenditure purpose no later than 10/15/ 2020, by either the legislature or the JLCB. The impact of this reduction is not yet allocated and is therefore unknown.

La Tax Commission (7.6% overall decrease of \$366,113)

- Decreases \$311,650 (including \$132,630 SGF and \$179,020 statutory dedications) as a preamble reduction to be reconsidered for the same expenditure purpose no later than 10/15/2020, by either the legislature

or the JLCB. The impact of this reduction is not yet allocated and is therefore unknown.

Division of Administration (16% overall decrease of \$151.4 M; increase of 9 T.O. positions)

- Increases \$2.1 M SGF to consolidate statewide topographic mapping for all Executive agencies except for DOTD. This includes data storage, GIS consulting, and aircraft operations. Corresponding expenditure reductions were made across state agencies.
- Reduces \$1.2 M SGF associated with funding of twelve vacant positions associated with the accounting (4), budget (2), audit (1), human resources (2) and state buildings (3) functions. The associated T.O. are not eliminated, leaving unfunded vacancies. An amendment adopted by the House reduces an additional \$1.03 M attributable to additional attrition, assumed to be funded vacancies.
- Reduces \$200 M Federal excess budget authority in the Disaster Recovery Unit (DRU) to match anticipated expenditures for FY 21. DRU projects remaining expenditures related to disaster events spanning back through Hurricanes Katrina and Rita at \$2.14 B. This adjustment will reduce Federal authority for FY 21 projected expenditures to \$588 M. The balance of expenditures will be budgeted in future fiscal years as needed or projected.
- Increases \$47.56 M Federal to provide for grant awards from the Governor's Emergency Education Relief Fund via the CARES Act in response to the COVID-19 pandemic.

Coastal Protection & Restoration Authority (7.3% overall increase of \$10.1 M)

In response to the Hurricane Katrina relief effort, the State of Louisiana and the Federal government reached a cost sharing agreement to construct the Hurricane Storm Damage & Risk Reduction System (HSDRRS) across five parishes. The Deferred Payment Agreement (DPA) allowed the Army Corp of Engineers to draw down funds appropriated by Congress to cover the State's cost-share to complete construction of the work. Interest began to accumulate on the amount drawn for construction and the State would have 30 years from the date of completion to repay a portion of the cost-share. The State's share of construction costs for the HSDRRS is \$1.134 B, and at the time of the execution of the DPA agreement, the expected completion date for the system was 2011. The estimated completion date as of now is the 3rd quarter of 2020, which has added nine years of construction interest and delayed the start of the State's payback. In addition to the \$1.134 B in original principle, the accrual of interest over the life of construction is estimated to be \$626 M. Once construction is complete, the \$1.76 B in original principle and construction interest will be paid back with additional interest over 30 years. It is estimated that the State will end up paying \$3.14 B in total through annual payments of \$100 M until 2050.

The annual payment is anticipated to begin in FY 21. The Administration is in discussion with the state's congressional delegation and federal authorities to reduce the calculation of the debt and the annual payment, although no agreement has been reached. The FY 21 budget does not include the \$100 M payment.

Governor's Office of Homeland Security & Emergency Preparedness (53.5% overall increase of \$377.1 M)

- Decreases \$4.2 M Federal and eliminates 35 Other Charges positions due to closeout of federal disaster Public Assistance and Hazard Mitigation Grant Programs. GOHSEP fills temporary positions to administer disaster recovery programs and manages its workforce to meet the demands of projected activities.
- Increases \$462.65 M from the statutorily dedicated Coronavirus Local Recovery Allocation Fund to provide for eligible expenses related to reimbursing political subdivisions for local costs incurred in response to COVID-19 as provided in the CARES Act.
- Increases \$618.1 M Federal associated with the federal coronavirus relief fund established by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19.
- Decreases \$700 M Federal as a preamble reduction to be reconsidered for the same expenditure purpose no later than 10/15/2020, by either the legislature or the JLCB. GOHSEP reports it has sufficient federal authority to start the fiscal year and will request increases as needed.

Department of Military Affairs (3% overall decrease of \$3.3 M, and an increase of 15 T.O. positions)

- Provides \$741,059 (\$1.66 M Federal offset by a reduction of \$915,962 SGF) to continue expansion of the LA Job Challenge Program (JCP). JCP is a five-month residential program designed to provide continued opportunities for graduates of the Youth Challenge Program to enhance academic preparation, and to provide apprenticeship opportunities and vocational skills training in partnership with the LA Community & Technical College System and private industry. The program is now 100% federally funded and dissolves the requirement for state match.
- Increases \$2.88 M Federal for maintenance and sustainment of National Guard facilities. There are 6 installations throughout the state and 2 airfields.
- Increases \$1.07 M Federal and 15 T.O. positions for the operation of Family Assistance Centers. Family Assistance Centers offer resources, referrals & support to all Service Members and their families.
- Increases \$2.17 M Federal for personnel reimbursements of Force Protection officers that were deployed or away at military training and acquisitions of equipment within the environmental program for forestry management.
- Increases \$1 M SGF for the Judge Advocate General's (JAG) Corps that provide legal services and legal representation to members of the armed services.

Louisiana Public Defender Board (18.9% overall increase of \$7.7 M)

- Increases \$7.35 M SGF to the Public Defender Board Program to fund district public defender offices throughout the state to improve delivery of services and avoid delays.
- Increases \$491,862 IAT from the Louisiana Commission on Law Enforcement from Coronavirus Emergency Supplemental Funds. Funds will be used to purchase equipment required for virtual proceedings as well as PPE supplies for staff in district defender offices.

Note: The Louisiana Public Defender Board (LPDB) reports that the public defense system in Louisiana will soon realize material funding issues pursuant both to the historical funding shortfalls to the system as well as the compounding effect of the COVID-19 pandemic situation. Prior to the impacts of COVID-19 causing a significant impact on the funding sources for the district offices, LPDB reported that eighteen out of forty-two district public defender offices in the state were in danger of insolvency and eight remained in restriction of services and limited in their ability to represent clients. Post COVID-19, LPDB reports the entire system is effectively under risk of collapse. LPDB requested an appropriation of up to \$28 M (assumed to be SGF) from the House to provide a normal full-year funding allocation from which it can draw on to supplant lost revenues in district offices.

Louisiana Commission on Law Enforcement (19.1% overall increase of \$10.8 M)

- Increases \$7 M Federal due to a nationwide increase in funds available through the Crime Victims Assistance grant awarded by the U.S. Department of Justice (DOJ). This adjustment provides for an increase of \$10 M associated with the grant (\$47 M total from August 2018 to September 2021) as well as a reduction of \$3 M to reduce other excess Federal authority to match projected expenditures needs for FY 21.
- Increases \$5 M Federal to provide for grant awards to support criminal justice needs as established by the CARES Act.
- Increases \$100,000 SGF to the State Program for Truancy Centers.

Office of Elderly Affairs (23.5% overall increase of \$12.4 M and 5 T.O. positions)

- Increases \$484,519 SGF and 5 T.O. positions associated with the Elderly Protective Services activity. This adjustment will provide additional support and potentially reduce caseloads for the Adult Protection Specialist job series. The department requested 9 T.O. positions in its budget request document.
- Increases \$11.4 M Federal associated with CARES Act funding to be used to provide home-delivered and packaged meals to seniors during the coronavirus pandemic.

Department of Culture, Recreation & Tourism

The Department of Culture, Recreation & Tourism realizes a 3.3% decrease of \$3.1 M compared to the EOB. This includes decreases of \$974,068 SGF (3%), \$1.1 M IAT (16.4%), \$328,715 SGR (1.1%), \$270,267 Statutory Dedications (1.6%), and \$433,246 Federal (6.3%). Significant adjustments include:

- Decreases \$625,451 SGF associated with various reductions throughout the department for operating services, travel, supplies, eight WAE positions in Office of State Museum and a reduction of funding provided to the Historic Preservation and Main Street programs utilized to restore vacant buildings in order to return them to commerce.
- Decreases \$344,112 total budget authority for acquisitions and major repairs in the Office of State Parks.
- Decreases \$645,790 SGF for the Parks & Recreation Program.
- Decreases \$235,000 Federal to adjust for excess budget authority in the Office of State Library.
- Increases \$300,000 SGF to the Louisiana Seafood Promotion & Marketing Board Program for operating expenses.
- Increases \$100,000 SGF to the Office of State Parks, Parks and Recreation Program for operating expenses.
- Increases \$100,000 SGF to the Office of Tourism, Marketing Program for operating expenses.
- Decreases \$2.1 M (\$698,526 SGF; \$1.1 M IAT; \$34,897 SGR; \$86,028 Statutory Dedications; and \$198,246 Federal) in the Office of the Secretary as a preamble reduction to be reconsidered for the same expenditure purpose no later than 10/15/2020, by either the legislature or the JLCB. CRT reports that this reduction would prevent the agency from filling administrative positions and require one full time and multiple part time WAE positions to be eliminated, all of which are currently filled. One filled position in the LA Seafood Promotion & Marketing Board will be eliminated, and excess federal budget authority will be eliminated.

Transportation & Development

Transportation & Development realizes a 1.4% overall decrease of \$9.1 M compared to the EOB. This includes decreases of \$488,259 IAT (3.7%), and \$15.1 M Statutory Dedications (2.6%), while being partially offset by an increase of \$6.5 M SGF. Significant adjustments in DOTD's operating budget include:

- Reduces \$4 M for acquisitions and major repairs.
- Increases \$1.3 M Statutory Dedications from the Transportation Trust Fund-Federal for additional pass-through funding to Metropolitan Planning Organizations statewide.
- Increases \$2.1 M Statutory Dedications providing for appropriations to the New Orleans Ferry Fund and the Regional Maintenance & Improvement Fund.
- Increases \$8.3 M for personal services.
- Increases \$3 M SGF for the Port of Lake Charles for the Calcasieu Dredged Material Management Plan.
- Increases \$3.47 M SGF for infrastructure improvements.

Department of Public Safety & Corrections - Corrections Services

Corrections Services realizes a 3.8% overall decrease of \$22.6 M compared to the EOB. This includes decreases of \$212.7 M SGF (40.6%), and \$54,000 Statutory Dedications (5.3%), while being partially offset by increases of \$190.1 M IAT (1,355.2%), and \$106,251 SGR (0.2%). These adjustments include a means of financing substitution replacing \$190.1 M SGF with an equal amount of IAT associated with a federal coronavirus relief fund establishes by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19. Significant adjustments include:

- A net increase of \$7.92 M (\$7.97 M SGF increase partially offset by a \$53,493 SGR decrease) for personal services departmentwide.
- Decreases \$12.37 M SGF based on the number of state offenders housed at Winn Correctional Center (WCC) decreasing from 1,400 to 30. WCC is operated by a private contractor, which has shifted the majority of its capacity to house U.S. Immigration and Customs Enforcement (ICE) detainees. Offenders were relocated to other state and local facilities without the associated funding.
- An amendment to the preamble of Schedule 08 authorizes and directs the commissioner of administration to reduce the appropriation to Corrections Services by \$3 M. The allocation of this reduction by agency, and the resulting programmatic impact, is unknown and will be dependent upon a prospective plan to be developed by the commissioner of administration subsequent to enactment of HB 1.

Department of Public Safety & Corrections – Public Safety Services

Public Safety Services realizes a 0.7% overall decrease of \$3.4 M compared to the EOB. This includes decreases of \$357,216 IAT (1.3%), \$24.6 M Statutory Dedications (12.9%), and \$1.3 M Federal (3.6%) while being partially offset by increases of \$4 M SGF (3,217.6%), and \$18.8 M SGR (8.4%). Significant adjustments include:

- A net increase of \$14.85 M (\$3.5 M SGR and \$11.4 M Statutory Dedications partially offset by a \$16,619 Federal decrease) for personal services departmentwide.
- Increases \$24.1 M SGR from prior and current year collections departmentwide to provide for personal services (see “Note” below) - \$1.28 M to the Management and Finance agency, \$7.2 M to the Operational Support Program in the Office of State Police (OSP), \$7.2 M to the OSP Traffic Enforcement Program, \$600,468 to the OSP Criminal Investigation Program, and \$7.78 M to the Office of Motor Vehicles (OMV) Licensing Program.
- Increases \$3.7 M SGR for payments to the Office of Technology Services (OTS);
- Increases \$1.94 M SGR for two software licenses for the School Safety Technology Project.
- Increases \$4 M SGF in the LA State Fire Marshal for personal services, operating expenses, acquisitions, and major repairs. Since 2008, activities and functions have been added to the State Fire Marshal without any increases in funding. The additional funding will fully fund expanded activities and functions.
- A means of financing swap of \$1.25 M increasing Statutory Dedications out of the Office of Motor Vehicles Customer Services & Technology Fund Statutory Dedication and decreasing SGR based on revenue projections.
- Decreases \$3.3 M in the Office of State Police for supplies.
- Provides for means of finance adjustments within statutorily dedicated revenues to align with the latest projections of the REC, including but not limited to: decreasing \$25.8 M out of the Riverboat Gaming Enforcement Fund and increasing \$500,000 out of the Criminal Identification & Information Fund in the Office of State Police; and decreasing \$3.3 M out of the LA Fire Marshal Fund in the Office of State Fire Marshal.
- Decreases \$17.4 M (\$375,000 IAT, \$9.5 M SGR, \$6.5 M Statutory Dedications, and \$1.1 M Federal) in the Office of Motor Vehicles as a preamble reduction to be reconsidered for the same expenditure purpose no later than 10/15/2020, by either the legislature or the JLCB. The impact of this reduction is not yet allocated and is therefore unknown.

Note: As a result of the stay at home order due to the COVID-19 pandemic, the department reports that a large sum of self-generated revenues associated with the issuance and renewal of driver's licenses and identification cards, renewing vehicle registrations, and title transfers, have been deferred by the emergency declaration. Once the emergency declaration is lifted or amended and these activities are restored, individuals with deferred renewals and transfers will be required to execute those transactions. The deferred SGR is anticipated to be collected in FY 21, and those deferred revenues will be utilized to mitigate the reductions in statutorily dedicated funds.

Department of Public Safety & Corrections - Youth Services, Office of Juvenile Justice (OJJ)

Youth Services realizes a 1.4% overall increase of \$1.9 M compared to the EOB. This includes a decrease of \$34 M SGF (27.8%), a means of financing substitution replacing \$149,022 Statutory Dedications expenditure authority with SGR, and an increase of \$35.9 M IAT (199.4%). These adjustments include a means of financing substitution replacing \$35.9 M SGF with an equal amount of IAT associated with a federal coronavirus relief fund establishes by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19. The agency also realizes a reduction of two T.O. positions. Significant adjustments include:

- A net increase of \$3.43 M SGF for personal services departmentwide, including the elimination of 2 T.O. positions.
- Increases \$1.33 M SGF for risk management premiums.
- A net increase of \$1.77 M SGF to provide for an anticipated upsurge in youth entering secure care custody beginning in July, 2020, in accordance with Act 501 of the 2016 Regular Session, which raised the age for certain classes of offender to be considered juveniles for the purpose of adjudication. **Note:** The governor's budget proposal included an increase of \$3.1 M for Raise the Age, but then subsequently reduced funding by \$1.33 M for the same activity in a second

adjustment; presumably to balance the overall statewide recommendation to anticipated SGF revenues.

- A decrease of \$2.5 M in the Contract Services Program for expenses related to community based service providers.

Department of Children & Family Services

Children & Family Services realizes a 7.2% overall increase of \$50.3 M compared to the EOB, which includes an increase of \$50.6 M Federal, and \$92,753 SGR, partially offset by decreases of \$318,637 SGF and \$102,753 Statutory Dedications. Significant adjustments in DCFS's operating budget include:

- Increases \$11 M Federal from the Supplemental Nutrition Assistance Program (SNAP) for the annualization of education and training contracts.
- Increases \$10 M Federal from Temporary Assistance for Needy Families (TANF) for additional pass-through funding to the DOE for the LA-4 program.
- Increases \$8 M Federal from the Family First Transition Act Grant to provide services to keep children with their families and to prevent entry into foster care.
- Increases \$6.3 M Federal from Title IV-E to complete the implementation of the Comprehensive Child Welfare Information System (CCWIS)
- Increases \$4.4 M Federal from the Domestic Assistance Grant to provide temporary housing and supportive services to victims of domestic violence.
- Increases \$2.5 M Federal for contracted services through the DOA-Office of Technology Support (OTS) for RedMane software and integration services.
- Increases \$1.7 M (\$1.1 M SGF and \$570,442 Federal) for child welfare services, including 25 positions.

Other Requirements

Other Requirements realizes a 24.2% overall increase of \$213.6 M compared to the EOB. This includes increases of \$118.6 M IAT (307.5%), \$222.2 M Statutory Dedications (82.6%), and \$14.6 M Federal (131.1%), while being partially offset by a decrease of \$141.7 M SGF (25.9%). Budget units within Other Requirements realizing significant adjustments are as follows:

Local Housing of State Adult Offenders (13.6% overall decrease of \$23.8 M)

- Provides for a means of financing substitution replacing \$88.6 M SGF with an equal amount of IAT associated with a federal coronavirus relief fund establishes by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19.
- *Increases \$12.8 M SGF to provide for the local housing per diem rate increase in accordance with Act 245 of 2019. The per diem rates increased by \$1 in FY 20 and will increase by an additional \$1 in FY 21. In FY 21, per diem rates for Local Housing will increase to \$26.49, parole holds will increase to \$22.89, transitional work program to \$12.25, and non-contract rates for transitional work to \$16.39.
- *Increases \$3.95 M SGF for projected offender population in Local Housing.
- Decreases \$6 M SGF to align transitional work payments to projected offender population.
- *Decreases \$15.5 M SGF to reduce funding provided to sheriffs for housing state adult offenders in local jails.
- The House adopted an amendment further reducing funding to sheriffs for housing state adult offenders in local jails by \$17.6 M SGF.

**Note: The governor's budget proposal included an increase of \$12.8 M for local housing per diem rate increases and \$3.95 M for the projected local housing population, but then subsequently reduced funding by \$15.5 M; presumably to balance the overall statewide recommendation to anticipated SGF revenues.*

District Attorneys & Assistant District Attorneys (5.3% overall increase of \$1.7 M)

- Increases \$1.6 M SGF to provide for salary increases for district attorneys from \$50,000 to \$52,500 and assistant district attorneys from \$45,000 to \$47,500 in accordance with Act 315 of 2019.

Corrections Debt Service (0.7% overall increase of \$34,987)

- Of the amount contained in the proposed \$5.1 M total budget, \$2.6 M provides for debt service payments associated with the Energy Services Company. The remaining amount represents funds that were used in prior years for the Steve Hoyle Rehabilitation Center. The final debt payment for this facility of \$2,480,500 was September 2019. There was no reduction in this budget unit to reflect the final payment for the associated debt service for Steve Hoyle. **Note:** *The budget supporting document suggests that*

the administration plans to utilize these funds to make the first payment for the new Office of Juvenile Justice housing facility, which has not yet been authorized.

Prepaid Wireless 911 Services (0.9% overall increase of \$125,000)

- Increases \$125,000 SGF to provide for computer and call center systems for the Union Parish 911 Call Center.

State Aid to Local Government Entities (1,099.3% overall increase of \$291.8 M)

- A means of finance substitution replacing \$3.4 M Statutory Dedications out of the Overcollections Fund with an equal amount of SGF. This adjustment continues state funding support to the LA Cancer Research Center of the LSU Health Sciences Center in New Orleans and to the Tulane Health Sciences Center from the land-based casino contract as provided in Act 171 of 2019.
- Increases \$999,707 from the statutorily dedicated Tobacco Tax Health Care Fund to align with REC projections. These monies provide support funding for the LA Cancer Research Center.
- Increases \$1.7 M SGF to the LA Cancer Research Center of the LSU Health Sciences Center in New Orleans and to the Tulane Health Sciences Center from the land-based casino contract due to inability to pay the second half of payments due in FY 20. A contract amendment extends the deadline for the second FY 20 payment of \$1.7 M to a date on or before thirty (30) days following the date on which all of the closure orders issued in response to the COVID-19 pandemic response have expired, terminated, or been rescinded and are no longer in effect.
- Increases \$285 M from the statutorily dedicated Louisiana Main Street Recovery Fund for grants to provide economic support to eligible Louisiana businesses for costs incurred in connection with COVID-19 to carry out the provisions of SB 189 of the 2020 Regular Session.
- Increases \$100,000 SGF to the city of Ponchatoula for water quality improvements.
- Increases \$100,000 SGF to the city of Welsh for water quality improvements.
- Increases \$100,000 SGF to the Awesome Ladies of Distinction, an organization offering enrichment and mentorship activities for youth.
- Increases \$200,000 SGF to the Terrebonne Churches United Food bank.
- Increases \$250,000 SGF to the MidCity Baptist Community Fellowship.
- Increases \$150,000 SGF to the Algiers Economic Development Foundation.
- Increases \$200,000 SGF to the Richland Parish Council on Aging for expansion of the Richland Parish Learning Center.
- Increases \$200,000 SGF to Jefferson Parish for the Jean Lafitte/Barataria Seafood Festival.
- Increases \$7.3 M (including \$6.7 M SGF and \$574,000 Federal) to provide local funding for Rapid COVID-19 response and other initiatives.

ELECTED OFFICIALS

Secretary of State

The Secretary of State realizes a 7.5% overall decrease of \$7.1 M and an increase of two T.O. positions compared to the EOB. This includes decreases of \$607,986 M SGF (1.1%), \$55,590 IAT (38.9%), \$2.2 M SGR (7.4%), and \$4.2 M Statutory Dedications (38%). Significant adjustments include:

- Increases \$6.6 M Statutory Dedications out of the Help Louisiana Vote Fund to continue the acquisition of a new electronic voting system for the State of Louisiana, for the purchase of commercial off the shelf equipment or software/hardware necessary for the operations of a new voting system.
- A means of finance swap replacing \$2.7 M Statutory Dedications from the Voting Technology Fund for an equal amount of SGF to provide for general operating expenses.
- Decreases \$1.1 M Statutory Dedications out of the Voting Technology Fund associated with the initial rental of equipment in order to prepare for implementation of the new voting system in FY 21.
- Decreases \$58,049 SGF from the Museum and Other Operations Program that results in reduced hours and operating days, caretaker status, or closure of museums. Without local support or transfers to local governmental entities, the Oil and Gas Museum and LSEM will have reduced hours of operation and staff, which impacts the museums ability to open to the public.
- Increases \$6.9 M Statutory Dedications out of the Voting Technology Fund for election expenses contingent on passage of HB 29 (Supplemental

Appropriations Bill) of the 2020 1st Extraordinary Session and funds are recognized by the Revenue Estimating Conference (REC).

- Increases \$530,000 IAT from the GOHSEP for improving physical security measures at warehouses and improving cybersecurity of the state's election network.
- Increase \$252,451 SGR for personal services of one position in the Administrative program and one position in the Commercial Division program.
- Decreases \$18.8 M (\$2.2 M SGF, \$590,090 IAT, \$2.1 M SGR, and \$13.9 M Statutory Dedications) as a preamble reduction to be reconsidered for the same expenditure purpose no later than 10/15/2020, by either the legislature or the JLCB. The impact of this reduction is not yet allocated and is therefore unknown.

Office of the Attorney General

The Office of the Attorney General realizes a 4.1% overall decrease of \$3.4 M in FY 21 compared to the EOB. This includes decreases of \$2 M SGF (10.8%), and \$3.1 M Statutory Dedications (13.1%), while being partially offset by increases of \$910,160 SGR (13%), 219,954 IAT (0.9%), and \$607,743 Federal (7.7%). Significant adjustments include:

- \$379,212 reduction as part of the Governor's targeted reductions to balance the budget; no impact information has been provided.
- \$324,773 reduction as part of the House amendments; no impact information has been provided.

State Treasurer

The State Treasurer realizes a 133.7% overall increase of \$15.6 M and 7 T.O. positions compared to the EOB. This includes an increase of \$684,063 SGR (7.4%), and \$15 M Statutory Dedications (1,848.5%). Significant adjustments include:

- Increases \$225,000 SGR for expenditures related to converting images into the KAPS/Onbase image system and for upgrades to that platform to allow the agency to move to a paperless system and increase efficiency. KAPS is the database utilized to manage unclaimed property records and claims.
- Increases \$446,062 SGR to provide for 7 additional T.O. positions and related expenses in the Administrative Program to provide additional support to the unclaimed property program.
- Increases \$15 M from the statutorily dedicated Louisiana Main Street Recovery Fund to carry out the provisions of SB 189 of the 2020 Regular Session, providing for administrative costs of distributing grants to provide economic support to eligible Louisiana businesses for costs incurred in connection with COVID-19.

Agriculture & Forestry

Agriculture & Forestry realizes a 1.5% decrease of \$1.1 M and an increase of five T.O. positions compared to the EOB. This includes decreases of \$920,368 SGF (4.9%), \$231,247 IAT (34.1%), and \$401,366 Statutory Dedications, while being offset by increases of \$300,000 SGR (4.3%), and \$162,195 Federal (1.7%). Significant adjustments include:

- Increases \$319,305 Statutory Dedications from the Seed Fund and four T.O. inspector positions for oversight of the industrial hemp program.
- Increases \$104,385 Federal and one T.O. position to conduct seafood inspections in the New Orleans area.
- Increases \$300,000 SGR from a planned timber sale. The proceeds are reinvested into maintenance activities for state forests.
- Decreases \$250,000 IAT due to the department no longer receiving a transfer of funds from the State Fire Marshal for fire prevention and suppression in rural areas.
- Decreases \$432,283 SGF associated with funding for salaries and related benefits of approximately six (6) firefighting positions. The associated T.O. positions are not eliminated, leaving the department with unfunded vacancies. The department reports this reduction will potentially result in the closure of some fire substations (to be determined) and may increase response time to wildfires.
- Decreases \$370,225 SGF from the Forestry Program that includes \$200,000 in operating services, \$100,000 in supplies, and \$70,225 in IAT expenditures.
- Decreases \$351,170 from the statutorily dedicated Petroleum Products Fund to align with the latest projections adopted by the REC.

HEALTH

Medicaid

HB 1 Reengrossed with SFC Amendments increases total funding in Medicaid (Medical Vendor Payments) by approximately \$1.52 B (11.5%) for FY 21, from an existing operating budget (EOB) of \$13.29 B to a total appropriation of \$15.71 B. The net increase in funding is largely the result of Private Provider Program increases associated with managed care organization payments, various provider rate increases, annualization of prior year funding increases, and funding for a new directed payment methodology that provides supplemental payments to hospitals called "Money Follows the Patient (MFP).

	<u>EOB</u>	<u>HB 1 Reengrossed w/ SFC Amendments</u>	<u>Difference</u>
SGF	\$1,972,822,724	\$2,038,808,916	\$65,986,192
IAT	\$102,020,133	\$111,343,424	\$9,323,291
Fees/Self Gen	\$481,336,101	\$445,824,928	(\$35,511,173)
Stat Ded	\$908,258,941	\$1,130,015,719	\$221,756,778
Federal	<u>\$9,823,487,079</u>	<u>\$11,084,424,813</u>	<u>\$1,260,937,734</u>
Total	\$13,287,924,978	\$14,810,417,800	\$1,522,492,822

Note: House and Senate amendments both provided preamble language in the Department of Health that directs the commissioner of administration to adjust the means of finance for the Louisiana Department of Health by reducing State General Fund (Direct) by \$7.5 M. SFC preamble amendments reduced an additional \$15 M in SGF from the Louisiana Department of Health, for a total of \$22.5 M in SGF preamble cuts.

It is anticipated the majority of preamble cuts will be allocated in the Medical Vendor Payments program. Total Medicaid funding reflected above (at HB 1 Reengrossed with SFC amendments) assumes all of the \$22.5 M reduction is applied within Medicaid in FY 21. Based on this application, there is an associated federal fund match reduction (non state share).

Note: There are no federal CARES Act funds appropriated in the Medical Vendor Payments Program for FY 21. In addition, the Medicaid budget assumes additional federal funding related to one additional state quarter (July 1 to September 30) of enhanced federal medical assistance percentage (FMAP) authorized through the Families First Coronavirus Response Act. The Act provided an increase for each state Medicaid program by an additional 6.2% during the period of the declared national emergency. It is not clear if the enhanced FMAP will be extended into the first quarter of FFY 21.

Specific increases reflected in the Medicaid budget are primarily the result of rate increases, utilization increases, annualization of prior year funding, expansion of services (TEFRA), managed care payments, and additional directed payments associated with a new hospital payment methodology. Significant adjustments are reflected below:

- \$100.5 M – Rebase nursing home rates (includes hospice rates for individuals in nursing homes)
- \$76.2 M – Increase in MCO capitated payments
- \$21.2 M – Projected fee for service utilization increase for certain services
- \$13.6 M – New disability program funding (TEFRA)
- \$12.7 M – Increase payments for managed care Dental Benefit program
- \$9.8 M – Medicare Part D prescription drug "Clawback" funding (100% SGF)
- \$8.7 M – Intermediate Care Facility / Developmentally Disabled (ICF/DD) rate increases
- \$6.4 M – Coverage of Peer Support Mental Health Services due to DOJ settlement
- \$3.6 M – Annualization of rebased rates for ICF/DD providers
- \$5.7 M – Increase in funding in the Public Providers program for projected increases
- \$3.2 M – Projected utilization increase in the Coordinated System of Care (CSoC Program)

Note: Additional rate increases not reflected above are provided for hospice providers, small rural hospitals inpatient per diem rate, federally qualified health centers (FQHCs), and rural health clinics (RHCs). Statutorily dedicated revenues out of the Hospital Stabilization Fund are appropriated for FY 21, as a result of anticipated approval of the hospital tax resolution (HCR 2) that requires annual approval of the legislature. It is projected that a portion of these hospital tax revenues will be used for an additional 3.2% increase in inpatient rates and a 3.2% increase in outpatient surgery rates. The balance of revenues generated from the hospital tax will be used for annualized cost of prior year

rate increases provided for in prior resolutions and to partially cover the cost of Medicaid expansion.

	FY 21 Rate Increase	Balance for Medicaid Expansion Cost	Total
Statutory Dedication	\$79,871,703	\$33,587,664	\$113,459,367
Federal	<u>\$164,235,968</u>	<u>\$302,288,974</u>	<u>\$466,524,942</u>
Total	\$244,107,671	\$335,876,638	\$579,984,309

The LFO is currently reviewing SFC amendments to HCR 2 (Hospital Stabilization Formula) to determine any impacts to revenue projected in the illustration above.

HB 1 Reengrossed provides funding for certain COVID-19 related Medicaid expenditures. These budget increases total approximately \$1.19 B. Significant COVID related expenditures include:

- \$719.2 M - increased Managed Care payments for increased enrollment
- \$379.9 M - increased Managed Care payments for increased enrollment churn trends
- \$ 92.9 M - increased FFS payments

Note: A portion of the SGF increase from EOB in the Medicaid program is the direct result of a means of finance substitution that reclassified statutorily dedicated revenues to State General Fund revenues. Funds will continue to be used as a state match source to draw federal financial participation, but there are no additional services that will be added as a result of the revenue reclassification.

Disproportionate Share Hospital (DSH) Funding Allocation

The Uncompensated Care Costs (UCC) program provides DSH payments to qualifying hospitals for certain uncompensated care costs associated with serving uninsured patients. In addition, DSH payments are used to cover Medicaid shortfall. HB 1 Reengrossed appropriates \$1.14 B M in total DSH funding in the UCC program (within Medical Vendor Payments), which represents a \$35.5 M decrease from FY 20 EOB.

The DSH allocation reflected above does not assume state DSH allotment cuts (thorough federal rule) will be implemented as scheduled in FY 21. To the extent the Louisiana DSH allotment is reduced based on federal formula, LDH has not indicatd how funding will be reduced by provider. It is not known at this time if the balance of DSH funds appropriated in FY 21 will be allocated between providers that have historically received DSH payments.

Public/Private Partnership Funding

Funding for the Public/Private Partnership (PPP) hospitals is not directly appropriated in the Medicaid budget. Historically, funding to these individual hospitals comes from multiple reimbursement sources, including DSH, UPL/FMP, and direct Title 19 claims. Reimbursement levels for the PPP hospitals have previously been set via memoranda of understanding (MOUs) agreed upon by the operating partner, LSU, and the Division of Administration. For FY 21, LDH staff indicate that these hospitals will be subject to the Money Follows the Patient (MFP) payment model, and that aggregate funding for the PPPs, as well as funding for each individual hospital is anticipated to be affected by some indeterminable degree. For reference, the PPP hospitals (excluding funding for Lallie Kemp Regional Medical Center, see note below) had FY 19 actuals totaling \$1.17 B with projected total payments in FY 20 of approximately \$1.12 B.

Due to the MFP payment model factoring in utilization as a criterion to distribute payments, the PPP hospitals as a whole are anticipated to receive a net reimbursement increase associated with utilization that are offset by reductions from other revenue sources. Based upon a projection using utilization rates from FY 18 obtained from LDH, the PPP hospitals will receive an additional \$84.2 M in the aggregate from this source, yielding a FY 21 funding projection of approximately \$1.20 B. However, actual funding to the individual PPP hospitals is subject to the MOU negotiation process between the operating partners, LSU, and the state, who enter into annual agreements regarding funding amounts each year.

Note: The above figures do not include funding for Lallie Kemp Medical Center in Independence, which is a state-appropriated entity in HB 1 and presently has a total appropriation of \$63.48 M in HB 1 Reengrossed

Medicaid Outlook (Horizon issues)

Health Insurance Providers Fee (HIPF) tax: The Affordable Care Act provided for a Health Insurance Providers Fee on health insurance issuers. The tax is applicable to Managed Care Organizations (MCOs), and the tax represents an FY 21 liability to LDH, as the department reimburses the health plans for the cost of the tax. HB 1 provides a direct appropriation to cover the cost of the tax liability in FY 21. The state match associated with the tax liability is approximately \$48 M (\$203 M total), and is anticipated to be a one-time cost to the plans, as the tax sunsets in future years.

Medicaid Fiscal Accountability Regulation (CMS-2393-P): The Centers for Medicare & Medicaid Services (CMS) has issued a notice to states of proposed rulemaking intended to ensure fiscal accountability of Medicaid, which includes oversight and use of supplemental payments used in Medicaid programs. Supplemental payments are reimbursement to *certain* healthcare providers that are in addition to base reimbursement that these providers receive for providing Medicaid services. Louisiana's Medicaid program makes supplemental payments in both the fee for service program and through managed care capitated payments (Full Medicaid Pricing) in excess of \$1 B.

One of the components of the rule focuses on state supplemental payments to Medicaid providers, specifically regarding the non-federal share (state match source) utilized to draw federal matching funds to make such supplemental payments. The non-federal share for supplemental payments can come from appropriated SGF (derived from tax revenue appropriated directly the LDH), or other federally authorized public sources, including revenues from Intergovernmental Transfers (IGTs). The rule appears to provide more regulation, oversight, tracking, and potential limits regarding financing the non-federal share through IGTs from state and local government units and from Certified Public Expenditures (public entity certifies expenditures on Medicaid covered services that are eligible for federal matching funds). **Note:** *To the extent this rule may ultimately limit participation from state and local governmental units to share in financing the Louisiana Medicaid program based on the originating source of IGT revenues used as match, supplemental payment funding to various providers could be reduced. The LFO will continue to monitor the proposed regulation to determine scope and potential impact on the Medicaid program.*

Office of Public Health

The Office of Public Health has an overall budget increase of \$175.6 M (45.8%) compared to the EOB. This is associated primarily with an increase of \$174.3 M Federal. Significant adjustments in OPH's operating budget include:

- Increase of \$160 M Federal from the Centers for Disease Control and Prevention (CDC) for COVID-19 testing, surveillance, and contract tracing. The department is developing a testing plan, which is anticipated to be available by the end of FY 20.
- Increase of \$8.8 M Federal from the CDC for COVID-19 crisis response to include purchasing lab equipment and supplies, infection control, surge staffing, monitoring of individuals, and data management.
- Increase of \$5 M Federal from the CDC for epidemiology and laboratory capacity for the prevention and control of emerging infectious diseases.

EDUCATION

K-12

FY 21 funding for elementary and secondary education totals \$5.937 B (\$3.725 B SGF, \$201 M IAT, \$50.4 M SGR, \$336 M Statutory Dedications, and \$1.624 B Federal. This reflects increases of \$6.2 M SGF (0.2%), \$11.7 M IAT (6.2%), \$21.7 M Statutory Dedications (6.9%), and \$407.6 M Federal (33.5%), partially offset with a decrease of \$1 M SGR (2.0%), for a total increase of \$446.3 M or 8.1%.

Minimum Foundation Program (MFP): FY 21 funding increases \$42.5 M in state expenditures over EOB. FY 21 totals \$3.896 B, comprised of \$3.575 B SGF, \$227.8 M Lottery Proceeds Fund, and \$92.7 M Support Education in Louisiana First (SELF) Fund. There is a net \$42.4 M increase due to projected enrollment increases (\$16.4 M); the number of students qualifying for the Special Education weight in Level 1 (\$11.1 M); increased costs in Level 2 associated with revenue estimates (\$8.8 M); and increased costs in Level 4 associated with the Career Development funding (\$8.3 M), offset by reductions of \$2.9 M for technical adjustments. Means of financing substitutions utilized in the supplemental appropriation bill for FY 20 allowed for increased Lottery Proceeds Funds for use in FY 21 due to the most recent REC forecast reducing Lottery Proceeds Fund and SELF Fund. Enhanced funding of \$38.9 M contained in the original budget for a 1.375% increase to the base per pupil amount has been eliminated in HB 1 Reengrossed.

Department of Education (DOE): FY 21 funding totals \$2.041 B (\$150.3 M SGF, \$201 M IAT, \$50.6 M SGR, \$15.4 M Statutory Dedications, and \$1.624 B Federal). This represents a net increase of \$404.2 M or 24.7% from EOB; an increase of \$407.6 M Federal, and \$11.7 M IAT, offset with decreases of \$10.5 M SGF, \$743,491 SGR, and \$4 M Statutory Dedications. There is a SGF increase of approximately \$2.1 M for an early childhood literacy initiative. The increase in IAT is associated with a means of financing substitution of \$10 M replacing SGF with TANF in the LA 4 program. Additionally, the \$408.2 M increase in LDE federal expenditure authority is a result of federal grants from the U.S. Dept of Education that have been awarded to the state. This includes \$32 M for three new competitive grants: Comprehensive Literacy Development; the Trauma Recovery grant to address mental health services; and the Preschool Development grant to increase access to early care and education. Increased funding (\$25 M) for early childhood education, including to increase the number and quality of seats available to children aged birth to three which was initially included in the budget has been eliminated. However, the LDE has also received an increase of \$67.6 M in Child Care Development Block Grant funds as part of the CARES Act which will be used to expand these services. Additionally, the LDE has received \$287 M from the Elementary and Secondary School Relief Fund and \$57.5 M from the Child Nutrition Program for distribution in both FY 20 and FY 21.

Higher Education (HIED)

The FY 21 budget totals \$2.782 B (\$962.7 M SGF, \$25 M IAT, \$1.58 B SGR, \$144.1 M Statutory Dedications, and \$70.2 M Federal; a 2.5% overall decrease of \$71 M compared to the EOB. This includes decreases of \$99.3 M SGF (9.4%), \$9.8 M Statutory Dedications (6.4%), and \$2.8 M Federal (3.9%), which are partially offset by increases of \$5 M IAT (25.2%), and \$35.9 M SGR (2.3%).

Formula/Non-Formula Institutions: FY 21 funding totals \$2.387 B (\$662.5 M SGF) and represents a net decrease of \$73.4 M (\$106.5 M SGF). Enhanced SGF funding contained in the original budget proposal has been eliminated in HB 1 Reengrossed as part of the budget balancing adjustments. Higher Education management boards and the Board of Regents received federal CARES funding of \$100.6 M in an FY 20 supplemental appropriation, which will be utilized in both the current and ensuing years to offset a like reduction of SGF in FY 21; an additional \$21.7 M reduction was made to the base budget. Other adjustments include SGF increases for the LSU Ag Center (\$1.75 M); the Southern University Ag Center (\$250 K); Pennington Biomedical Center (\$2.5 M); and LUMCON (\$1 M). SFC amendments increased SGF funding to the Southern System (\$2.2 M); UL Sytem (\$150,000); LCTC sytem (\$750,000) and LSU HSC-S (\$800,000). The amount of \$200,000 for LSUHC-S from statutorily dedicated funds is contingent upon passage of HB 9 of the 2020 IES (funds bill). There is an increase of \$3.2 M in IAT from GOHSEP in CARES funds for the nurse capitation program. SGR revenues increased by \$35.9 M as a result of enrollment and fee increases across the four systems. An additional \$8.5 M SGF in the base, which was appropriated to individual institutions in FY 20, will be reinvested in the FY 21 funding formula distribution. Finally, HB 1 Rengrossed with SFC amendments returns to the constitutionally required appropriation to the management boards with allocations to the institutions. Management boards have the authority to reallocate up to 5% of their systemwide total across the institutions under their purview.

OSFA/TOPS/GO: FY 21 funding totals \$400.9 M (\$305.2 M SGF), reflecting a net increase of \$7.6 M. Significant adjustments include an increase of \$12.6 M SGF for TOPS (\$10.6 M), GO Grants (\$1 M), and state match requirements for START accounts (\$1 M), offset with reductions to the TOPS fund (\$2 M) and Federal funds (\$2.9 M).

TOPS is recommended at \$319.8 M (\$262.4 M SGF and \$57.4 M Statutory Dedications), which represents full funding for an estimated 58,704 recipients. Institutions have not been eligible to increase their tuition since FY 17; therefore, the TOPS award will cover 100% of the FY 21 tuition amount. TOPS does not fund additional fees assessed by the institutions. Included in this amount is \$899,742 for TOPS Early Start Funding, which provides up to \$600 per academic year for any eligible 11th or 12th grade student attending a LA public high school who wishes to concurrently enroll for up to six (6) credit hours per semester in order to pursue certification in eligible programs (projected 3,766 recipients in FY 21).

GO Grant funding for FY 21 has increased by \$1 M to a total \$29.4 M SGF, and represents 47% of actual need to fund all eligible Go Grant recipients (\$62.5M).

BUDGET SUMMARY
HB 1 REENGROSSED W/SFC AMENDMENTS by REPRESENTATIVE ZERINGUE

	FY 19 Actuals	FY 20 EOB 12/1/2019	FY 21 HB 1 Reengrossed w/SFC Amds	FY 21 - FY 20 Change	Percent Change
GRAND TOTAL - Statewide Budget					
State General Fund	\$9,796,770,789	\$9,812,241,744	\$9,194,834,531	(\$617,407,213)	-6.3%
Interagency Transfers	\$1,351,842,776	\$1,647,117,535	\$2,261,054,676	\$613,937,141	37.3%
Fees & Self-gen Revenues	\$4,180,845,152	\$4,663,622,489	\$4,746,052,179	\$82,429,690	1.8%
Statutory Dedications	\$4,085,998,176	\$4,590,540,611	\$5,545,424,157	\$954,883,546	20.8%
Federal Funds	\$12,657,764,961	\$14,474,917,565	\$16,376,251,368	\$1,901,333,803	13.1%
	\$32,073,221,854	\$35,188,439,944	\$38,123,616,911	\$2,935,176,967	8.3%
T.O.	33,571	33,760	34,064	304	0.9%
Other Charges Positions	1,821	1,760	1,711	(49)	-2.8%
STATE FUNDS (excludes Federal)	\$19,415,456,893	\$20,713,522,379	\$21,747,365,543	\$1,033,843,164	5.0%
GENERAL APPROPRIATION BILL					
State General Fund	\$8,857,531,309	\$9,058,342,682	\$8,457,883,602	(\$600,459,080)	-6.6%
Interagency Transfers	\$745,330,192	\$958,256,713	\$1,512,393,899	\$554,137,186	57.8%
Fees & Self-gen Revenues	\$2,640,982,629	\$2,887,831,367	\$2,993,052,073	\$105,220,706	3.6%
Statutory Dedications	\$2,716,372,894	\$3,141,944,896	\$3,924,699,262	\$782,754,366	24.9%
Federal Funds	\$12,588,423,161	\$14,356,314,525	\$15,988,273,328	\$1,631,958,803	11.4%
	\$27,548,640,185	\$30,402,690,183	\$32,876,302,164	\$2,473,611,981	8.1%
T.O.	32,383	32,574	32,882	308	0.9%
Other Charges Positions	1,812	1,751	1,702	(49)	-2.8%
01 Executive					
State General Fund	\$164,187,872	\$143,448,889	\$150,651,334	\$7,202,445	5.0%
Interagency Transfers	\$44,958,663	\$78,299,049	\$74,442,369	(\$3,856,680)	-4.9%
Fees & Self-gen Revenues	\$141,547,416	\$140,476,909	\$140,881,492	\$404,583	0.3%
Statutory Dedications	\$125,298,484	\$174,940,155	\$643,940,272	\$469,000,117	268.1%
Federal Funds	\$1,282,998,222	\$1,660,524,066	\$1,451,122,593	(\$209,401,473)	-12.6%
	\$1,758,990,657	\$2,197,689,068	\$2,461,038,060	\$263,348,992	12.0%
T.O.	2,052	2,063	2,092	29	1.4%
Other Charges Positions	354	309	274	(35)	-11.3%
03 Veterans Affairs					
State General Fund	\$6,179,058	\$6,580,688	\$11,992,510	\$5,411,822	82.2%
Interagency Transfers	\$2,169,628	\$2,211,412	\$2,393,354	\$181,942	8.2%
Fees & Self-gen Revenues	\$14,659,819	\$15,195,112	\$14,572,999	(\$622,113)	-4.1%
Statutory Dedications	\$120,019	\$115,528	\$115,528	\$0	0.0%
Federal Funds	\$44,257,609	\$49,272,779	\$50,174,568	\$901,789	1.8%
	\$67,386,133	\$73,375,519	\$79,248,959	\$5,873,440	8.0%
T.O.	843	842	842	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
04A State					
State General Fund	\$52,540,029	\$53,148,015	\$52,540,029	(\$607,986)	-1.1%
Interagency Transfers	\$87,410	\$143,000	\$87,410	(\$55,590)	-38.9%
Fees & Self-gen Revenues	\$26,968,207	\$29,398,248	\$27,220,658	(\$2,177,590)	-7.4%
Statutory Dedications	\$26,719	\$11,164,486	\$6,924,349	(\$4,240,137)	-38.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$79,622,365	\$93,853,749	\$86,772,446	(\$7,081,303)	-7.5%
T.O.	311	311	313	2	0.6%
Other Charges Positions	0	0	0	0	0.0%
04B Justice					
State General Fund	\$16,554,782	\$18,122,714	\$16,169,624	(\$1,953,090)	-10.8%
Interagency Transfers	\$20,985,405	\$24,286,841	\$24,506,795	\$219,954	0.9%
Fees & Self-gen Revenues	\$4,675,593	\$7,026,950	\$7,937,110	\$910,160	13.0%
Statutory Dedications	\$13,106,074	\$24,000,834	\$20,853,710	(\$3,147,124)	-13.1%
Federal Funds	\$5,902,333	\$7,853,003	\$8,460,746	\$607,743	7.7%
	\$61,224,187	\$81,290,342	\$77,927,985	(\$3,362,357)	-4.1%
T.O.	482	493	507	14	2.8%
Other Charges Positions	1	1	1	0	0.0%

		FY 21			
	FY 19	FY 20	HB 1 Reengrossed	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	w/SFC Amds	Change	Change
04C Lt. Governor					
State General Fund	\$1,041,842	\$1,092,973	\$1,202,663	\$109,690	10.0%
Interagency Transfers	\$663,237	\$672,296	\$1,095,750	\$423,454	63.0%
Fees & Self-gen Revenues	\$87	\$10,000	\$10,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$5,405,239	\$5,488,059	\$5,912,545	\$424,486	7.7%
	\$7,110,405	\$7,263,328	\$8,220,958	\$957,630	13.2%
T.O.	7	7	7	0	0.0%
Other Charges Positions	8	8	8	0	0.0%
04D Treasury					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$1,686,944	\$1,686,944	\$1,686,944	\$0	0.0%
Fees & Self-gen Revenues	\$7,505,298	\$9,232,496	\$9,916,559	\$684,063	7.4%
Statutory Dedications	\$411,821	\$811,455	\$15,811,455	\$15,000,000	1848.5%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$9,604,063	\$11,730,895	\$27,414,958	\$15,684,063	133.7%
T.O.	54	54	61	7	13.0%
Other Charges Positions	0	0	0	0	0.0%
04E Public Service Commission					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$8,489,064	\$9,722,536	\$10,111,634	\$389,098	4.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$8,489,064	\$9,722,536	\$10,111,634	\$389,098	4.0%
T.O.	97	97	97	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
04F Agriculture & Forestry					
State General Fund	\$18,293,320	\$18,787,387	\$17,867,019	(\$920,368)	-4.9%
Interagency Transfers	\$408,902	\$678,592	\$447,345	(\$231,247)	-34.1%
Fees & Self-gen Revenues	\$5,517,983	\$6,981,777	\$7,281,777	\$300,000	4.3%
Statutory Dedications	\$34,091,628	\$37,415,484	\$37,014,118	(\$401,366)	-1.1%
Federal Funds	\$8,385,158	\$9,809,973	\$9,972,168	\$162,195	1.7%
	\$66,696,991	\$73,673,213	\$72,582,427	(\$1,090,786)	-1.5%
T.O.	566	568	573	5	0.9%
Other Charges Positions	4	2	2	0	0.0%
04G Insurance					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$27,231,282	\$30,161,661	\$31,448,127	\$1,286,466	4.3%
Statutory Dedications	\$1,783,762	\$1,950,700	\$881,168	(\$1,069,532)	-54.8%
Federal Funds	\$622,222	\$717,475	\$717,475	\$0	0.0%
	\$29,637,266	\$32,829,836	\$33,046,770	\$216,934	0.7%
T.O.	222	222	222	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
05 Economic Development					
State General Fund	\$19,321,841	\$21,703,683	\$30,567,430	\$8,863,747	40.8%
Interagency Transfers	\$0	\$762,997	\$125,000	(\$637,997)	-83.6%
Fees & Self-gen Revenues	\$2,624,843	\$3,531,591	\$2,514,624	(\$1,016,967)	-28.8%
Statutory Dedications	\$13,914,029	\$20,485,503	\$4,700,000	(\$15,785,503)	-77.1%
Federal Funds	\$301,830	\$2,057,555	\$183,333	(\$1,874,222)	-91.1%
	\$36,162,543	\$48,541,329	\$38,090,387	(\$10,450,942)	-21.5%
T.O.	113	113	113	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
06 Culture, Recreation & Tourism					
State General Fund	\$32,637,314	\$32,780,756	\$31,806,688	(\$974,068)	-3.0%
Interagency Transfers	\$5,685,638	\$6,767,513	\$5,658,735	(\$1,108,778)	-16.4%
Fees & Self-gen Revenues	\$27,779,836	\$29,834,484	\$29,505,769	(\$328,715)	-1.1%
Statutory Dedications	\$8,228,845	\$17,355,827	\$17,085,560	(\$270,267)	-1.6%
Federal Funds	\$5,036,155	\$6,838,297	\$6,405,051	(\$433,246)	-6.3%
	\$79,367,788	\$93,576,877	\$90,461,803	(\$3,115,074)	-3.3%
T.O.	572	564	564	0	0.0%
Other Charges Positions	24	21	21	0	0.0%

		FY 21			
	FY 19	FY 20	HB 1 Reengrossed	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	w/SFC Amds	Change	Change
07 Transportation & Development					
State General Fund	\$0	\$0	\$6,467,500	\$6,467,500	0.0%
Interagency Transfers	\$9,348,911	\$13,067,597	\$12,579,338	(\$488,259)	-3.7%
Fees & Self-gen Revenues	\$25,860,263	\$26,182,415	\$26,188,285	\$5,870	0.0%
Statutory Dedications	\$524,724,849	\$579,302,489	\$564,245,022	(\$15,057,467)	-2.6%
Federal Funds	\$19,437,134	\$21,632,793	\$21,632,793	\$0	0.0%
	\$579,371,157	\$640,185,294	\$631,112,938	(\$9,072,356)	-1.4%
T.O.	4,260	4,260	4,260	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
08A DPSC - Corrections Services					
State General Fund	\$515,492,815	\$524,428,847	\$311,664,457	(\$212,764,390)	-40.6%
Interagency Transfers	\$5,419,864	\$14,024,103	\$204,083,991	\$190,059,888	1355.2%
Fees & Self-gen Revenues	\$37,897,905	\$49,877,094	\$49,983,345	\$106,251	0.2%
Statutory Dedications	\$1,014,000	\$1,014,000	\$960,000	(\$54,000)	-5.3%
Federal Funds	\$1,128,808	\$2,230,697	\$2,230,697	\$0	0.0%
	\$560,953,392	\$591,574,741	\$568,922,490	(\$22,652,251)	-3.8%
T.O.	4,899	4,899	4,899	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
08B DPSC - Public Safety Services					
State General Fund	\$64,921	\$123,583	\$4,100,000	\$3,976,417	3217.6%
Interagency Transfers	\$21,767,722	\$28,290,527	\$27,933,311	(\$357,216)	-1.3%
Fees & Self-gen Revenues	\$214,886,850	\$222,804,541	\$241,610,962	\$18,806,421	8.4%
Statutory Dedications	\$176,176,752	\$190,458,510	\$165,891,991	(\$24,566,519)	-12.9%
Federal Funds	\$16,907,664	\$35,811,953	\$34,517,537	(\$1,294,416)	-3.6%
	\$429,803,909	\$477,489,114	\$474,053,801	(\$3,435,313)	-0.7%
T.O.	2,583	2,628	2,628	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
08C DPSC - Youth Services					
State General Fund	\$108,338,368	\$122,374,766	\$88,413,675	(\$33,961,091)	-27.8%
Interagency Transfers	\$11,883,314	\$18,016,539	\$53,939,737	\$35,923,198	199.4%
Fees & Self-gen Revenues	\$416,491	\$775,487	\$924,509	\$149,022	19.2%
Statutory Dedications	\$100,000	\$149,022	\$0	(\$149,022)	-100.0%
Federal Funds	\$450,980	\$891,796	\$891,796	\$0	0.0%
	\$121,189,153	\$142,207,610	\$144,169,717	\$1,962,107	1.4%
T.O.	944	941	939	(2)	-0.2%
Other Charges Positions	0	6	6	0	0.0%
09 Health					
State General Fund	\$2,464,529,782	\$2,485,861,578	\$2,339,405,401	(\$146,456,177)	-5.9%
Interagency Transfers	\$356,312,906	\$416,600,359	\$630,508,735	\$213,908,376	51.3%
Fees & Self-gen Revenues	\$448,599,928	\$561,668,967	\$528,530,640	(\$33,138,327)	-5.9%
Statutory Dedications	\$819,878,058	\$929,463,550	\$1,151,086,934	\$221,623,384	23.8%
Federal Funds	\$9,332,722,891	\$10,569,962,977	\$11,943,441,545	\$1,373,478,568	13.0%
	\$13,422,043,565	\$14,963,557,431	\$16,592,973,255	\$1,629,415,824	10.9%
T.O.	6,061	6,101	6,458	357	5.9%
Other Charges Positions	1,368	1,351	1,341	(10)	-0.7%
10 Children & Family Services					
State General Fund	\$198,521,413	\$208,169,246	\$207,850,609	(\$318,637)	-0.2%
Interagency Transfers	\$19,928,916	\$16,520,568	\$16,520,568	\$0	0.0%
Fees & Self-gen Revenues	\$10,752,161	\$15,422,309	\$15,515,062	\$92,753	0.6%
Statutory Dedications	\$293,533	\$827,047	\$724,294	(\$102,753)	-12.4%
Federal Funds	\$402,211,744	\$457,583,222	\$508,227,678	\$50,644,456	11.1%
	\$631,707,767	\$698,522,392	\$748,838,211	\$50,315,819	7.2%
T.O.	3,506	3,491	3,561	70	2.0%
Other Charges Positions	0	0	0	0	0.0%
11 Natural Resources					
State General Fund	\$8,743,801	\$7,962,984	\$7,414,713	(\$548,271)	-6.9%
Interagency Transfers	\$6,592,577	\$9,001,985	\$7,143,308	(\$1,858,677)	-20.6%
Fees & Self-gen Revenues	\$125,520	\$208,000	\$182,645	(\$25,355)	-12.2%
Statutory Dedications	\$28,220,283	\$34,565,940	\$37,233,245	\$2,667,305	7.7%
Federal Funds	\$5,764,284	\$8,729,104	\$7,888,268	(\$840,836)	-9.6%
	\$49,446,465	\$60,468,013	\$59,862,179	(\$605,834)	-1.0%
T.O.	308	311	311	0	0.0%
Other Charges Positions	0	0	0	0	0.0%

			FY 21		
	FY 19	FY 20	HB 1 Reengrossed	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	w/SFC Amds	Change	Change
12 Revenue					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$526,287	\$305,000	\$302,530	(\$2,470)	-0.8%
Fees & Self-gen Revenues	\$95,899,651	\$107,511,604	\$110,589,438	\$3,077,834	2.9%
Statutory Dedications	\$550,000	\$650,000	\$657,914	\$7,914	1.2%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$96,975,938	\$108,466,604	\$111,549,882	\$3,083,278	2.8%
T.O.	712	712	720	8	1.1%
Other Charges Positions	15	15	15	0	0.0%
13 Environmental Quality					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$35,773	\$30,000	\$174,361	\$144,361	481.2%
Fees & Self-gen Revenues	\$20,080	\$24,790	\$76,950,118	\$76,925,328	310307.9%
Statutory Dedications	\$99,953,114	\$120,671,105	\$38,727,830	(\$81,943,275)	-67.9%
Federal Funds	\$15,212,769	\$19,634,301	\$19,634,301	\$0	0.0%
	\$115,221,736	\$140,360,196	\$135,486,610	(\$4,873,586)	-3.5%
T.O.	702	706	710	4	0.6%
Other Charges Positions	0	0	0	0	0.0%
14 Workforce Commission					
State General Fund	\$8,252,219	\$8,595,933	\$9,845,933	\$1,250,000	14.5%
Interagency Transfers	\$2,479,186	\$6,603,143	\$5,299,209	(\$1,303,934)	-19.7%
Fees & Self-gen Revenues	\$2,250	\$272,219	\$72,219	(\$200,000)	-73.5%
Statutory Dedications	\$103,888,067	\$112,822,909	\$112,188,347	(\$634,562)	-0.6%
Federal Funds	\$133,330,828	\$159,788,188	\$157,365,888	(\$2,422,300)	-1.5%
	\$247,952,550	\$288,082,392	\$284,771,596	(\$3,310,796)	-1.1%
T.O.	921	919	910	(9)	-1.0%
Other Charges Positions	0	0	0	0	0.0%
16 Wildlife & Fisheries					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$2,541,656	\$13,480,677	\$19,730,769	\$6,250,092	46.4%
Fees & Self-gen Revenues	\$142,938	\$366,976	\$2,967,291	\$2,600,315	708.6%
Statutory Dedications	\$88,119,109	\$110,225,733	\$100,096,753	(\$10,128,980)	-9.2%
Federal Funds	\$28,002,114	\$31,988,681	\$34,057,056	\$2,068,375	6.5%
	\$118,805,817	\$156,062,067	\$156,851,869	\$789,802	0.5%
T.O.	782	783	783	0	0.0%
Other Charges Positions	3	3	3	0	0.0%
17 Civil Service					
State General Fund	\$5,249,510	\$5,609,518	\$5,733,426	\$123,908	2.2%
Interagency Transfers	\$11,502,407	\$12,279,406	\$12,801,555	\$522,149	4.3%
Fees & Self-gen Revenues	\$1,217,945	\$1,379,199	\$3,902,381	\$2,523,182	182.9%
Statutory Dedications	\$2,148,766	\$2,390,651	\$0	(\$2,390,651)	-100.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$20,118,628	\$21,658,774	\$22,437,362	\$778,588	3.6%
T.O.	172	172	176	4	2.3%
Other Charges Positions	0	0	0	0	0.0%
18 Retirement Systems					
State General Fund	\$30,805,321	\$0	\$0	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$30,805,321	\$0	\$0	\$0	0.0%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
19A Higher Education					
State General Fund	\$1,026,226,070	\$1,062,048,947	\$961,725,133	(\$100,323,814)	-9.4%
Interagency Transfers	\$16,840,247	\$19,985,256	\$25,017,256	\$5,032,000	25.2%
Fees & Self-gen Revenues	\$1,482,131,235	\$1,544,690,041	\$1,580,606,057	\$35,916,016	2.3%
Statutory Dedications	\$145,758,883	\$153,967,708	\$144,129,895	(\$9,837,813)	-6.4%
Federal Funds	\$60,034,167	\$73,046,796	\$70,217,796	(\$2,829,000)	-3.9%
	\$2,730,990,602	\$2,853,738,748	\$2,781,696,137	(\$72,042,611)	-2.5%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%

			FY 21		
	FY 19	FY 20	HB 1 Reengrossed	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	w/SFC Amds	Change	Change
19B Special Schools & Commissions					
State General Fund	\$44,839,748	\$47,527,508	\$47,485,606	(\$41,902)	-0.1%
Interagency Transfers	\$28,928,859	\$29,209,244	\$10,176,329	(\$19,032,915)	-65.2%
Fees & Self-gen Revenues	\$2,316,217	\$3,263,033	\$3,248,033	(\$15,000)	-0.5%
Statutory Dedications	\$22,256,871	\$24,112,290	\$24,185,188	\$72,898	0.3%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$98,341,695	\$104,112,075	\$85,095,156	(\$19,016,919)	-18.3%
T.O.	769	771	560	(211)	-27.4%
Other Charges Positions	35	35	29	(6)	-17.1%
19D Education					
State General Fund	\$3,589,645,317	\$3,719,235,313	\$3,725,509,336	\$6,274,023	0.2%
Interagency Transfers	\$122,876,530	\$189,153,006	\$200,916,815	\$11,763,809	6.2%
Fees & Self-gen Revenues	\$32,756,269	\$51,428,223	\$50,384,732	(\$1,043,491)	-2.0%
Statutory Dedications	\$281,853,503	\$314,312,813	\$335,989,683	\$21,676,870	6.9%
Federal Funds	\$1,211,469,859	\$1,216,488,035	\$1,624,680,719	\$408,192,684	33.6%
	\$5,238,601,478	\$5,490,617,390	\$5,937,481,285	\$446,863,895	8.1%
T.O.	445	546	576	30	5.5%
Other Charges Positions	0	0	2	2	0.0%
19E LSU Health Care Services Division					
State General Fund	\$30,478,413	\$23,981,083	\$24,444,795	\$463,712	1.9%
Interagency Transfers	\$9,769,905	\$17,616,847	\$17,672,141	\$55,294	0.3%
Fees & Self-gen Revenues	\$18,332,900	\$15,670,284	\$15,670,284	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$4,800,336	\$4,850,666	\$4,850,666	\$0	0.0%
	\$63,381,554	\$62,118,880	\$62,637,886	\$519,006	0.8%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
20 Other Requirements					
State General Fund	\$515,587,553	\$546,758,271	\$405,025,721	(\$141,732,550)	-25.9%
Interagency Transfers	\$41,929,305	\$38,563,812	\$157,150,244	\$118,586,432	307.5%
Fees & Self-gen Revenues	\$11,113,662	\$14,436,957	\$14,436,957	\$0	0.0%
Statutory Dedications	\$215,966,661	\$269,048,621	\$491,144,372	\$222,095,751	82.5%
Federal Funds	\$4,040,815	\$11,114,109	\$25,688,109	\$14,574,000	131.1%
	\$788,637,996	\$879,921,770	\$1,093,445,403	\$213,523,633	24.3%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
OTHER APPROPRIATION BILLS					
State General Fund	\$426,180,464	\$213,933,047	\$213,374,843	(\$558,204)	-0.3%
Interagency Transfers	\$606,512,584	\$688,860,822	\$748,660,777	\$59,799,955	8.7%
Fees & Self-gen Revenues	\$1,539,862,523	\$1,775,791,122	\$1,753,000,106	(\$22,791,016)	-1.3%
Statutory Dedications	\$1,298,574,640	\$1,367,323,715	\$1,552,749,895	\$185,426,180	13.6%
Federal Funds	\$69,341,800	\$118,603,040	\$387,978,040	\$269,375,000	227.1%
	\$3,940,472,011	\$4,164,511,746	\$4,655,763,661	\$491,251,915	11.8%
T.O.	1,188	1,186	1,182	(4)	-0.3%
Other Charges Positions	9	9	9	0	0.0%
21 Ancillary					
State General Fund	\$202,225	\$0	\$0	\$0	0.0%
Interagency Transfers	\$577,231,016	\$621,339,442	\$635,931,927	\$14,592,485	2.3%
Fees & Self-gen Revenues	\$1,454,161,964	\$1,603,930,379	\$1,626,990,063	\$23,059,684	1.4%
Statutory Dedications	\$105,560,600	\$126,000,000	\$159,988,458	\$33,988,458	27.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$2,137,155,805	\$2,351,269,821	\$2,422,910,448	\$71,640,627	3.0%
T.O.	1,188	1,186	1,182	(4)	-0.3%
Other Charges Positions	9	9	9	0	0.0%
23 Judiciary					
State General Fund	\$156,080,944	\$151,460,091	\$152,056,972	\$596,881	0.4%
Interagency Transfers	\$9,392,850	\$9,392,850	\$13,392,850	\$4,000,000	42.6%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$7,333,800	\$10,240,925	\$10,240,925	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$172,807,594	\$171,093,866	\$175,690,747	\$4,596,881	2.7%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%



John D. Carpenter
Legislative Fiscal Officer

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To: The Honorable Members of the House of Representatives
The Honorable Members of the Senate

From: John D. Carpenter, Legislative Fiscal Officer *JDC*
Evan Brasseaux, LFO Staff Director *EB*

Date: June 11, 2020

Subject: LFO Analysis of FY 21 Funding Recommendations HB 1 Reengrossed

The Legislative Fiscal Office has prepared a preliminary booklet for your use as you review the General Appropriation Bill (HB 1). This booklet includes an executive summary that details the House amendments as well as a summary of the state budget, including means of finance by department, and the most recent forecast of the Revenue Estimating Conference.

Please contact us if you have questions or need additional information.

TABLE OF CONTENTS

I. Executive Summary.....1 - 15

II. Budget Summary for HB 1 Reengrossed.....16 - 21

III. REC Official Forecast of 5/11/2020

EXECUTIVE SUMMARY

LA Const. Article VII, Sec. 11(A) requires the governor to submit a budget estimate for the next fiscal year setting forth all proposed state expenditures. R.S. 39:34 requires the governor to prepare an executive budget for the ensuing fiscal year, which shall include recommendations for appropriations from the state general fund and dedicated funds, which shall not exceed the official forecast of the Revenue Estimating Conference (REC). Finally, VII, Sec. 11(B), and LA R.S. 39:51 states that the governor shall cause a General Appropriation Bill (GAB) to be introduced, which is in conformity with appropriations contained in the budget estimate.

LA R.S. 39:24 states that the REC shall establish an official forecast of all funds as defined in Article VII, Section 10(J) of the Constitution, including self-generated revenues and money available for appropriation from each statutorily dedicated fund. Furthermore, LA R.S. 39:26 provides that by January 1st, the REC shall revise the official forecast of the ensuing fiscal year, which shall be utilized in the preparation of the executive budget. Finally, LA R.S. 39:171 et. seq. requires the REC to determine revenues for the purpose of five-year base-line projections to provide policymakers with a financial tool against which to gauge revenue and expenditure proposals. The REC shall establish the official forecast for the current year and the ensuing fiscal year, as well as the projection of money available for appropriation in each fiscal year for the three-year period following the ensuing year.

FY 21 Revenue

The REC met on 5/11/2020 and adopted revisions to the 4/10/2019 baseline forecast in place since then. General fund forecast downgrades for FY 20 of \$131.9 M, and for FY 21 of \$904.9 M were adopted, as well as forecasts for the long-range horizon of FY 22 – FY 24. The total general fund forecast for FY 20 is now \$9.593 B, and for FY 21 \$9.139 B. Revised estimates were also adopted for statutory dedications and allocations for FY 20 of \$3.896 B, and for FY 21 of \$3.644 B, as well as estimates for self-generated fee revenues for FY 20 of \$3.062 B, and for FY 21 of \$3.258 B. There are no estimates of these dedications and self-generated revenues for the long-range horizon. At the May 2020 meeting, forecasts incorporated the prior fiscal year performance as well as current to-date economic, oil market, and revenue collections information. In addition, the REC removed \$24.7 M of excess unclaimed property receipts from the FY 21 forecast, but retained those receipts in the forecasts for FY 20 and FY 22 – FY 24.

General fund downgrades to the baseline forecast are largely the result of the effects of the coronavirus pandemic on various revenues. Significant downgrades involved:

- Mineral Revenues (severance and royalties) are reduced by \$182 M for FY 20, and \$436 M for FY 21, associated with the rapid drop off in oil prices. Oil prices are now forecast to average \$46.42/bbl during FY 20 (down from \$59.42), and \$32.17/bbl during FY 21 (down from \$60.00/bbl). Near-term historical declines in oil volumes are projected, with no assumption of material shut-in production.
- Sales Taxes (general and vehicle) are reduced by \$177 M for FY 20, and \$379 M for FY 21 as much of the economy shut down in the second half of March largely through April and early May. Only a slow reopening is assumed through FY 21.
- Gaming Revenues (especially riverboats, video poker, and racetrack slots) are reduced by \$225 M for FY 20, and \$269 M for FY 21, associated with a total shutdown from March 17, and assumed largely through the end of FY 20. Only a gradual return to 60% of the pre-pandemic baseline projection is assumed during FY 21 and 90% during FY 22. Land-based casino adjustments as per contract amendments are built in. Lottery transfers for FY 20 are based on CY 19 sales and are complete. Transfers for FY 21 are based on CY 20 sales which are displaying strong instant game sales, offset by weak multi-state games (\$10 M is deducted for potential Mississippi competition).
- Motor Fuels Taxes (gasoline and diesel fuel) are reduced by \$63 M for FY 20, and \$52 M for FY 21, associated with diminished vehicle use.

Offsets to the baseline downgrades are expected in certain receipts:

- Personal Income Tax was actually increased by \$217 M for FY 20 as a result of the combined effect of the state tax base expansion from the federal Tax Cuts & Jobs Act (TCJA) and the base decline from the spike up in unemployment beginning in late March. An addition of \$35 M was also projected for FY 21 based on continuation of both of those effects, plus the expectation of income tax liabilities from the surge in unemployment compensation payments (from the state trust fund and especially from federal support).
- Corporate Tax Receipts (income and franchise tax) are increased by \$68 M for FY 20, and \$23 M for FY 21, primarily reflecting the low baseline projection in place

in the face of good performance in FY 18, 19, and 20. Current projections are still lower than made in past, and do fall year-over-year.

- Investment Earnings are increased by \$43 M for FY 20, and \$34 M for FY 21, recognizing strong performance in the current year relative to a very low baseline projection.
- Insurance Premium Tax (excise license tax) projection is essentially unchanged for FY 20, but increased for FY 21 in anticipation of increased Medicaid enrollment. However, much of the FY 21 increase flows to the Medical Assistance Trust Fund (MATF) dedication rather than the SGF, to support state Medicaid match requirements.

Uncertainties to the forecasts are numerous:

- Timing and speed of recovery are highly uncertain, and dependent to some large extent on sustained improvement in epidemiology metrics, that will guide official reopening as well as the practical return of the population to more normal transacting. The pace of recovery could be materially slower than implied in these initial revenue forecasts.
- Louisiana is a small state that trades with the rest of the nation and world. The state recovery will be highly dependent upon the recovery of the nation and world. The state will not fully recover on its own.
- Domestic or internal commercial activity will come back first, as people gain confidence and move back to more normal daily activity. Employment in support of that activity will respond, and build on the momentum. This will likely occur over a span of several months and quarters.
- External-based commercial activity (trade, tourism, oil & gas etc) will likely take much longer to improve, and require much more confidence in epidemiology metrics. Some recovery may occur in the first half of 2021, but near normal is not likely until 2022 or later.
- A return to near-normal activity, domestic and external, may await a widely available and applied vaccine, implying diminished activity well into 2021, 2022, or even longer.
- Mineral revenue recovery requires the sustained return of economically viable oil price levels (possibly in the \$50+/bbl range). This will require the return of national and worldwide aggregate demand in production, transportation, and travel, the work-off of very large inventories of crude oil, the settlement of the market-share dispute within members of OPEC+, and moderation in U.S. shale production. OPEC+ has extended production cuts, demand has begun to return, and oil prices have modestly increased.
- Federal support programs will provide some offset to the negative economic effects, but these offsets are not expected to be large. Support payments are largely one-off or short-lived. To the extent they support necessities such as grocery food, rent or mortgages, utilities, other debt service etc, they do not generate substantial taxable spending.

Note: A portion of increases in SGF and SGR along with the decrease in Statutory Dedications are associated with Act 404 of 2018 and Act 612 of 2019, which reclassified certain funds and abolished some statutorily dedicated funds. The net result did not generate additional funding; however, the effect is to make the SGF and SGR growth appear larger than it actually is and to diminish dedicated funds growth. Table 1 on the next page identifies the funds that were affected and the amounts that were reclassified as SGR and/or transferred to the SGF.

TABLE 1

FUND RECLASSIFICATIONS		EOB 12/1/2019
Statutory Dedications Converted to Self-Generated Revenue Dedicated Accounts		
Administrative Fund - Dept of Insurance	Act 612 of 2018	\$1,069,532
Battered Women's Shelter Fund	Act 404 of 2019	\$92,753
Drug Abuse Education & Treatment Fund	Act 404 of 2019	\$366,919
Emergency Medical Technician Fund	Act 612 of 2018	\$9,000
Environmental Trust Fund	Act 612 of 2018	\$83,964,006
LA Alligator Resource Fund	Act 612 of 2018	\$1,826,815
LA Bicycle & Pedestrian Safety Fund	Act 612 of 2018	\$5,870
Motorcycle Training & Safety Fund	Act 612 of 2018	\$0
Municipal Fire & Police Civil Service Operating Fund	Act 612 of 2018	\$2,390,651
Office of Worker's Compensation Administration Fund	Act 612 of 2018	\$17,317,164
Proprietary School Students Protection Fund	Act 612 of 2018	\$200,000
Sex Offender Registry Technology Fund	Act 612 of 2018	\$1,027,489
Youthful Offender Management Fund	Act 612 of 2018	\$149,022
Subtotal		\$108,419,221
Statutory Dedications Converted to State General Fund Direct		
Health Trust Fund	Act 612 of 2018	\$5,333,333
Indigent Parent Representation Program Fund	Act 612 of 2018	\$1,842,508
Louisiana Help Our Wildlife Fund	Act 612 of 2018	\$20,000
New Orleans Urban Tourism & Hospitality Training Fund	Act 612 of 2018	\$200,000
Tobacco Tax Medicaid Match Fund	Act 612 of 2018	\$129,586,005
Subtotal		\$136,981,846
Reductions to Statutory Dedications TOTAL		\$245,401,067

CARES FUNDING

Title V of Division A of the third coronavirus relief package created the Coronavirus Relief Fund which provides funding to state, local, territorial, and tribal governments. Louisiana’s allocation is \$1,802,619,342. Funds can be used for costs that are necessary expenditures incurred due to COVID-19 during the period from 3/1/ 2020 to 12/30/2020. Up to 55% (\$991,440,638) is available to the state. The remaining 45% (\$811,178,704) of the funds can be distributed to local governments. The funds cannot be used to fill revenue gaps created by the slowed economy. Pursuant to multiple discussions with federal representatives from the U.S. Treasury, and other federal and state governmental representatives, the state received guidance and clarification on the use of such funds. A total of \$937,140,634 was utilized in the FY 20 Supplemental Bill (HB 307) to help address the FY 20 shortfall, and in FY 21 by maximizing the use of state general fund, statutory dedications and self-generated revenues. The state had a remaining unobligated balance of approximately \$54.3 M which has been utilized for aid to local governments and business.

SB 189 of the 2020 RS created the *Coronavirus Local Recovery Allocation Fund*, the *Louisiana Main Street Recovery Fund*, and the *State Coronavirus Relief Fund*. HB 9 of the 2020 1ES (funds bill) provides for the transfer of \$565,478,704 to the *Local Recovery Fund*, and \$300 M to the *Main Street Fund*. This represents the \$811.2 M local allocation, as well as the \$54.3 M unobligated portion of the State’s \$991.4 M allocation. The balance of both funds as of 12/1/2020 shall be transferred to the *State Relief Fund*. A portion of these funds have been authorized for administrative costs; the Governor’s Office of Emergency Preparedness & Homeland Security (GOHSEP) (up to 0.5% of the Local Recovery Fund allocation), the Treasury (5% of the Main Stree Fund allocation), and the Office of the Legislative Auditor (up to 0.5% of the Local Recovery Fund allocation) some of which is appropriated in HB 1 Reengrossed. Tables 2 and 3 on the next page reflect the use of CARES funds for the current and next fiscal year. Additional information is provided in the Departmental Overviews.

TABLE 2

Adjustments Utilizing State Allocation of CARES Funds				
	FY 20	Note	FY 21	Note
Dept of Corrections	\$97,144,462	Replaces SGF & Increases Funding	\$190,110,889	Replaces SGF
Dept of Public Safety	\$40,000,000	Replaces Other MOF	-	-
Office of Juvenile Justice	\$17,504,775	Replaces SGF	\$35,923,198	Replaces SGF
LA Dept of Health	\$120,744,365	Replaces SGF	\$153,884,287	Replaces SGF
Office of Public Health	\$0	-	\$28,649,465	Replaces SGF
Board of Regents	\$0	-	\$3,250,000	Replaces SGF
LSU System	\$29,358,450	Reduces FY 21 SGF	-	SGF reduced
SU System	\$3,431,312	Reduces FY 21 SGF	-	SGF reduced
UL System	\$47,927,356	Reduces FY 21 SGF	-	SGF reduced
LCTCS	\$15,954,000	Reduces FY 21 SGF	-	SGF reduced
Pennington Biomedical Research Center	\$700,000	COVID Expenses	\$0	-
Local Housing	\$49,073,624	Replaces SGF & Increases Funding	\$88,590,185	Replaces SGF
Legislative	\$4,894,266	COVID Expenses	\$3,000,000	COVID Expenses
Judicial	\$3,000,000	COVID Expenses	\$4,000,000	COVID Expenses
TOTAL	\$429,732,610		\$507,408,024	\$937,140,634

NOTE: State’s unobligated balance of \$54.3 M is being added to the allocation for local governments and business

TABLE 3

Other Adjustments Associated with the Local Allocation of CARES and the State's Unobligated Portion				
Amount	Program	Maximum Allocation		Appropriation Amount/Bill
\$300,000,000	LA Main St. Recovery Program			
	Grants to Business	\$285,000,000	HB 1	\$285,000,000
	Treasury Admin Costs	\$15,000,000	HB 1	\$15,000,000
	Legislative Auditor Review Costs IAT from the Treasury’s allocation	\$0	HB 8	\$2,500,000
\$565,478,704	Coronavirus Local Recovery Allocation Program			
	Aid to Local Governments	\$559,823,917	HB 307 (20 RS)	\$100,000,000
	Aid to Local Governments		HB 1	\$462,651,310
	GOHSEP Admin Costs	\$2,827,394		
	Legislative Auditor Review Costs	\$2,827,394	HB 8	\$271,501
			HB 307 (20 RS)	\$2,555,893
State Coronavirus Relief Fund		Unobligated Balances as of 12/1/2020		

BUDGET STABILIZATION FUND
(RAINY DAY FUND)

Monies in the Rainy Day Fund are available if the official forecast of recurring money in the ensuing fiscal year is less than the forecast of recurring money in the current year. The amount that may be incorporated into the official forecast for the ensuing year shall not exceed the difference between the current and ensuing year, or one-third of the balance. The fund balance as of July 1 totals \$405,283,103. Since the projected FY 21 shortfall of \$904.9 M exceeds the triggering threshold, a total of \$135,094,232 is available to address the shortfall. The FY 21 budget utilizes \$90,062,911 as part of the solution to the shortfall, leaving a balance of \$45,031,321 in the event there is a mid-year deficit.

FY 21 Expenditures

LA R.S. 24:604.2 requires the Legislative Fiscal Office (LFO) to analyze the General Appropriation Bill and issue a report regarding major enhancements, reductions, and means of financing substitutions when compared to the previous year’s budget. Therefore, for the purpose of comparing certain funding proposals, this document provides highlights of significant adjustments contained in HB 1 Reengrossed.

The FY 21 budget increases \$4,137,131,188, or 13.6%, from the existing operating budget (EOB) as of 12/1/2019. The total increase is comprised of \$668,999,577 IAT, \$192,057,360 SGR, \$823,493,095 Statutory Dedications and \$3,018,537,556 Federal, partially offset with a reduction of \$565,955,700 SGF.

HB 1 Reengrossed includes funding for pay adjustments for certain unclassified appointees, which totals \$1.1 M inclusive of increased retirement contributions. Funding for this increase is contained in the statewide adjustments for each agency and will be funded with a mix of all means of financing available to the agency, not necessarily state general fund direct alone. A portion of these increases were effective in January 2020 while others will be effective July 2020. The majority of these employees received four percent (4%) pay adjustments. Adjustments greater than 4% were authorized to compensate employees for promotions or job reallocations; to address historical pay inequities; classified fall-back salaries that are higher than appointees' unclassified salaries; subordinate classified employee salaries which are higher than unclassified appointee and supervisors; and internal inequities in salaries of unclassified appointees. Per information provided by the Division of Administration, adjustments for 160 unclassified appointees were considered. Of those, 105 (66%) will receive a 4% increase; 32 (21%) will receive an increase between 5% and 16%; 8 (5%) will receive an increase of 20% or more; 13 (8%) will receive no increase; and the salary of one position has been reduced.

FY 21 Departmental Overviews

GENERAL GOVERNMENT OVERVIEW

Executive Department

The Executive Department realizes an 44% overall increase of \$966.3 M compared to EOB. This includes increases of \$6.9 M SGF (4.8%), \$862,457 SGR (0.6%), \$470 M Statutory Dedications (268.7%) and \$492.4 M Federal (29.7%) while being partially offset by a decrease of \$3.9 M IAT (5%). The Executive Department realizes an increase of twenty-nine (29) T.O. positions, nine of which are a direct transfer from the Office of Technology Services to the Division of Administration to properly align positions to functional activities. Budget units within the Executive Department realizing significant adjustments are as follows:

Executive Office (5.4% overall increase of \$684,412)

- Increases \$750,000 SGF to provide pass-through funding for the Louisiana Alliance of Children's Advocacy Centers, which is a non-profit organization advocating on behalf of Louisiana's Children's Advocacy Centers. Children's Advocacy Centers are non-profit organizations dedicated to lessening the trauma experienced by child victims of sexual abuse, severe physical abuse and/or crisis-related trauma.

Division of Administration (15.9% overall decrease of \$150.3 M; increase of 9 T.O. positions)

- Increases \$2.1 M SGF to consolidate statewide topographic mapping for all Executive agencies except for DOTD. This includes data storage, GIS consulting, and aircraft operations. Corresponding expenditure reductions were made across state agencies.
- Reduces \$1.2 M SGF associated with funding of twelve vacant positions associated with the accounting (4), budget (2), audit (1), human resources (2) and state buildings (3) functions. The associated T.O. are not eliminated, leaving unfunded vacancies. An amendment adopted by the House reduces an additional \$1.03 M attributable to additional attrition, assumed to be funded vacancies.
- Reduces \$200 M Federal excess budget authority in the Disaster Recovery Unit (DRU) to match anticipated expenditures for FY 21. DRU projects remaining expenditures related to disaster events spanning back through Hurricanes Katrina and Rita at \$2.14 B. This adjustment will reduce Federal authority for FY 21 projected expenditures to \$588 M. The balance of expenditures will be budgeted in future fiscal years as needed or projected.
- Increases \$47.56 M Federal to provide for grant awards from the Governor's Emergency Education Relief Fund via the CARES Act in response to the COVID-19 pandemic.

Coastal Protection & Restoration Authority (7.7% overall increase of \$10.6 M)

In response to the Hurricane Katrina relief effort, the State of Louisiana and the Federal government reached a cost sharing agreement to construct the Hurricane Storm Damage & Risk Reduction System (HSDRRS) across five parishes. The Deferred Payment Agreement (DPA) allowed the Army Corp of Engineers to draw down funds appropriated by Congress to cover the State's cost-share to complete construction of the work. Interest began

to accumulate on the amount drawn for construction and the State would have 30 years from the date of completion to repay a portion of the cost-share. The State's share of construction costs for the HSDRRS is \$1.134 B, and at the time of the execution of the DPA agreement, the expected completion date for the system was 2011. The estimated completion date as of now is the 3rd quarter of 2020, which has added nine years of construction interest and delayed the start of the State's payback. In addition to the \$1.134 B in original principle, the accrual of interest over the life of construction is estimated to be \$626 M. Once construction is complete, the \$1.76 B in original principle and construction interest will be paid back with additional interest over 30 years. It is estimated that the State will end up paying \$3.14 B in total through annual payments of \$100 M until 2050.

The annual payment is anticipated to begin in FY 21. The Administration is in discussion with the state's congressional delegation and federal authorities to reduce the calculation of the debt and the annual payment, although no agreement has been reached. The FY 21 budget does not include the \$100 M payment.

Governor's Office of Homeland Security & Emergency Preparedness (152.6% overall increase of \$1.08 B)

- Decreases \$4.2 M Federal and eliminates 35 Other Charges positions due to closeout of federal disaster Public Assistance and Hazard Mitigation Grant Programs. GOHSEP fills temporary positions to administer disaster recovery programs and manages its workforce to meet the demands of projected activities.
- Increases \$462.65 M from the statutorily dedicated Coronavirus Local Recovery Allocation Fund to provide for eligible expenses related to reimbursing political subdivisions for local costs incurred in response to COVID-19 as provided in the CARES Act.
- Increases \$618.1 M Federal associated with the federal coronavirus relief fund established by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19.

Department of Military Affairs (2.6% overall decrease of \$2.88 M, increase of 15 T.O. positions)

- Provides \$741,059 (\$1.66 M Federal offset by a reduction of \$915,962 SGF) to continue expansion of the LA Job Challenge Program (JCP). JCP is a five-month residential program designed to provide continued opportunities for graduates of the Youth Challenge Program to enhance academic preparation, and to provide apprenticeship opportunities and vocational skills training in partnership with the LA Community & Technical College System and private industry. The program is now 100% federally funded and dissolves the requirement for state match.
- Increases \$2.88 M Federal for maintenance and sustainment of National Guard facilities. There are 6 installations throughout the state and 2 airfields.
- Increases \$1.07 M Federal and 15 T.O. positions for the operation of Family Assistance Centers. Family Assistance Centers offer resources, referrals & support to all Service Members and their families.
- Increases \$2.17 M Federal for personnel reimbursements of Force Protection officers that were deployed or away at military training and acquisitions of equipment within the environmental program for forestry management.

Louisiana Public Defender Board (17.8% overall increase of \$7.2 M)

- Increases \$7.35 M SGF to the Public Defender Board Program to fund district public defender offices throughout the state to improve delivery of services and avoid delays.

Note: The Louisiana Public Defender Board (LPDB) reports that the public defense system in Louisiana will soon realize material funding issues pursuant both to the historical funding shortfalls to the system as well as the compounding effect of the COVID-19 pandemic situation. Prior to the impacts of COVID-19 causing a significant impact on the funding sources for the district offices, LPDB reported that eighteen out of forty-two district public defender offices in the state were in danger of insolvency and eight remained in restriction of services and limited in their ability to represent clients. Post COVID-19, LPDB reports the entire system is effectively under risk of

collapse. LPDB requested an appropriation of up to \$28 M (assumed to be SGF) from the House to provide a normal full-year funding allocation from which it can draw on to supplant lost revenues in district offices.

Louisiana Commission on Law Enforcement (19.1% overall increase of \$10.8 M)

- Increases \$7 M Federal due to a nationwide increase in funds available through the Crime Victims Assistance grant awarded by the U.S. Department of Justice (DOJ). This adjustment provides for an increase of \$10 M associated with the grant (\$47 M total from August 2018 to September 2021) as well as a reduction of \$3 M to reduce other excess Federal authority to match projected expenditures needs for FY 21.
- Increases \$5 M Federal to provide for grant awards to support criminal justice needs as established by the CARES Act.
- Increases \$100,000 SGF to the State Program for Truancy Centers.

Office of Elderly Affairs (23.2% overall increase of \$12.2 M and 5 T.O. positions)

- Increases \$484,519 SGF and 5 T.O. positions associated with the Elderly Protective Services activity. This adjustment will provide additional support and potentially reduce caseloads for the Adult Protection Specialist job series. The department requested 9 T.O. positions in its budget request document.
- Increases \$11.4 M Federal associated with CARES Act funding to be used to provide home-delivered and packaged meals to seniors during the coronavirus pandemic.

Department of Culture, Recreation & Tourism

The Department of Culture, Recreation & Tourism realizes a 0.3% overall decrease of \$310,769 compared to the EOB. This includes decreases of \$128,451 SGF (0.4%), \$206,134 SGR (0.7%) and \$235,000 Federal (3.4%), while being partially offset by increases of \$2,735 IAT (0.04%) and \$256,081 Statutory Dedications (1.5%). Significant adjustments include:

- Decreases \$625,451 SGF associated with various reductions throughout the department for operating services, travel, supplies, eight WAE positions in Office of State Museum and a reduction of funding provided to the Historic Preservation and Main Street programs utilized to restore vacant buildings in order to return them to commerce.
- Decreases \$344,112 total budget authority for acquisitions and major repairs in the Office of State Parks.
- Decreases \$645,790 SGF for the Parks & Recreation Program.
- Decreases \$235,000 Federal to adjust for excess budget authority in the Office of State Library.
- Increases \$300,000 SGF to the Louisiana Seafood Promotion & Marketing Board Program for operating expenses.
- Increases \$100,000 SGF to the Office of State Parks, Parks and Recreation Program for operating expenses.
- Increases \$100,000 SGF to the Office of Tourism, Marketing Program for operating expenses.

Transportation & Development

Transportation & Development realizes a 1.2% overall decrease of \$7.5 M compared to the EOB. This includes decreases of \$488,259 IAT (3.7%) and \$7 M Statutory Dedications (1.2%). Significant adjustments in DOTD's operating budget include:

- Reduces \$4 M for acquisitions and major repairs.
- Increases \$1.3 M Statutory Dedications from the Transportation Trust Fund-Federal for additional pass-through funding to Metropolitan Planning Organizations statewide.
- Increases \$2.1 M Statutory Dedications providing for appropriations to the New Orleans Ferry Fund and the Regional Maintenance & Improvement Fund.
- Increases \$8.3 M for personal services.

Department of Public Safety & Corrections - Corrections Services

Corrections Services realizes a 2.4% overall decrease of \$14.3 M compared to the EOB. This includes decreases of \$204.5 M SGF (39%) and \$54,000 Statutory Dedications (5.3%), while being partially offset by increases of \$190.1 M IAT (1,355.2%) and \$171,176 SGR (0.3%). These adjustments include a means of financing substitution replacing \$190.1 M SGF with an equal amount of IAT associated with a federal coronavirus relief fund establishes by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19. Significant adjustments include:

- A net increase of \$7.92 M (\$7.97 M SGF increase partially offset by a \$53,493 SGR decrease) for personal services departmentwide.
- Decreases \$12.37 M SGF based on the number of state offenders housed at Winn Correctional Center (WCC) decreasing from 1,400 to 30. WCC is operated by a private contractor, which has shifted the majority of its capacity to house U.S. Immigration and Customs Enforcement (ICE) detainees. Offenders were relocated to other state and local facilities without the associated funding.
- An amendment to the preamble of Schedule 08 authorizes and directs the commissioner of administration to reduce the appropriation to Corrections Services by \$3 M. The allocation of this reduction by agency, and the resulting programmatic impact, is unknown and will be dependent upon a prospective plan to be developed by the commissioner of administration subsequent to enactment of HB 1.

Department of Public Safety & Corrections – Public Safety Services

Public Safety Services realizes a 2.7% overall increase of \$12.66 M compared to the EOB. This includes increases of \$376,417 SGF (304.6%), \$17,784 IAT (0.1%), and \$29.66 M SGR (13.3%), while being partially offset by decreases of \$17.2 M Statutory Dedications (9%) and \$190,993 Federal (0.5%). Significant adjustments include:

- A net increase of \$14.85 M (\$3.5 M SGR and \$11.4 M Statutory Dedications partially offset by a \$16,619 Federal decrease) for personal services departmentwide.
- Increases \$24.1 M SGR from prior and current year collections departmentwide to provide for personal services (see “Note” below) - \$1.28 M to the Management and Finance agency, \$7.2 M to the Operational Support Program in the Office of State Police (OSP), \$7.2 M to the OSP Traffic Enforcement Program, \$600,468 to the OSP Criminal Investigation Program, and \$7.78 M to the Office of Motor Vehicles (OMV) Licensing Program.
- Increases \$3.7 M SGR for payments to the Office of Technology Services (OTS);
- Increases \$1.94 M SGR for two software licenses for the School Safety Technology Project.
- Increases \$500,000 SGF in the LA State Fire Marshal for operating expenses.
- A means of financing swap of \$1.25 M increasing Statutory Dedications out of the Office of Motor Vehicles Customer Services & Technology Fund Statutory Dedication and decreasing SGR based on revenue projections.
- Decreases \$3.3 M in the Office of State Police for supplies.
- Provides for means of finance adjustments within statutorily dedicated revenues to align with the latest projections of the REC, including but not limited to: decreasing \$25.8 M out of the Riverboat Gaming Enforcement Fund and increasing \$500,000 out of the Criminal Identification & Information Fund in the Office of State Police; and decreasing \$3.3 M out of the LA Fire Marshal Fund in the Office of State Fire Marshal.

Note: As a result of the stay at home order due to the COVID-19 pandemic, the department reports that a large sum of self-generated revenues associated with the issuance and renewal of driver's licenses and identification cards, renewing vehicle registrations, and title transfers, have been deferred by the emergency declaration. Once the emergency declaration is lifted or amended and these activities are restored, individuals with deferred renewals and transfers will be required to execute those transactions. The deferred SGR is anticipated to be collected in FY 21, and those deferred revenues will be utilized to mitigate the reductions in statutorily dedicated funds.

Department of Public Safety & Corrections - Youth Services, Office of Juvenile Justice (OJJ)

Youth Services realizes a 2.4% overall increase of \$3.4 M compared to the EOB. This includes a decrease of \$32.5 M SGF (26.5%), a means of financing substitution replacing \$149,022 Statutory Dedications expenditure authority with SGR, and an increase of \$35.9 M IAT (199.4%). These adjustments include a means of financing substitution replacing \$35.9 M SGF with an equal amount of IAT associated with a federal coronavirus relief fund establishes by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19. The agency also realizes a reduction of two T.O. positions. Significant adjustments include:

- A net increase of \$3.43 M SGF for personal services departmentwide, including the elimination of 2 T.O. positions.
- Increases \$1.33 M SGF for risk management premiums.

- A net increase of \$1.77 M SGF to provide for an anticipated upsurge in youth entering secure care custody beginning in July, 2020, in accordance with Act 501 of the 2016 Regular Session, which raised the age for certain classes of offender to be considered juveniles for the purpose of adjudication. **Note:** *The governor's budget proposal included an increase of \$3.1 M for Raise the Age, but then subsequently reduced funding by \$1.33 M for the same activity in a second adjustment; presumably to balance the overall statewide recommendation to anticipated SGF revenues.*
- A decrease of \$2.5 M in the Contract Services Program for expenses related to community based service providers.

Department of Children & Family Services

Children & Family Services realizes a 7.8% overall increase of \$54.4 M compared to the EOB, which includes an increase of \$52.7 M Federal and \$1.7 M SGF. Significant adjustments from Federal Funds in DCFS's operating budget include:

- Increases \$11 M from the Supplemental Nutrition Assistance Program (SNAP) for the annualization of education and training contracts.
- Increases \$10 M from Temporary Assistance for Needy Families (TANF) for additional pass-through funding to the DOE for the LA-4 program.
- Increases \$8 M from the Family First Transition Act Grant to provide services to keep children with their families and to prevent entry into foster care.
- Increases \$6.3 M from Title IV-E to complete the implementation of the Comprehensive Child Welfare Information System (CCWIS)
- Increases \$4.4 M from the Domestic Assistance Grant to provide temporary housing and supportive services to victims of domestic violence.
- Increases \$2.5 M for contracted services through the DOA-Office of Technology Support (OTS) for RedMane software and integration services.

Other Requirements

Other Requirements realizes a 23.2% overall increase of \$203.7 M compared to the EOB. This includes increases of \$118.6 M IAT (307.5%), \$218.6 M Statutory Dedications (81.2%) and \$14 M Federal (126%), while being partially offset by a decrease of \$147.4 M SGF (27.1%). Budget units within Other Requirements realizing significant adjustments are as follows:

Local Housing of State Adult Offenders (13.6% overall decrease of \$23.8 M)

- Provides for a means of financing substitution replacing \$88.6 M SGF with an equal amount of IAT associated with a federal coronavirus relief fund establishes by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19.
 - *Increases \$12.8 M SGF to provide for the local housing per diem rate increase in accordance with Act 245 of 2019. The per diem rates increased by \$1 in FY 20 and will increase by an additional \$1 in FY 21. In FY 21, per diem rates for Local Housing will increase to \$26.49, parole holds will increase to \$22.89, transitional work program to \$12.25, and non-contract rates for transitional work to \$16.39.
 - *Increases \$3.95 M SGF for projected offender population in Local Housing.
 - Decreases \$6 M SGF to align transitional work payments to projected offender population.
 - *Decreases \$15.5 M SGF to reduce funding provided to sheriffs for housing state adult offenders in local jails.
 - The House adopted an amendment further reducing funding to sheriffs for housing state adult offenders in local jails by \$17.6 M SGF.
- *Note:** *The governor's budget proposal included an increase of \$12.8 M for local housing per diem rate increases and \$3.95 M for the projected local housing population, but then subsequently reduced funding by \$15.5 M; presumably to balance the overall statewide recommendation to anticipated SGF revenues.*

District Attorneys & Assistant District Attorneys (5.3% overall increase of \$1.7 M)

- Increases \$1.6 M SGF to provide for salary increases for district attorneys from \$50,000 to \$52,500 and assistant district attorneys from \$45,000 to \$47,500 in accordance with Act 315 of 2019.

Corrections Debt Service (0.7% overall increase of \$34,987)

- Of the amount contained in the proposed \$5.1 M total budget, \$2.6 M provides for debt service payments associated with the Energy Services Company. The remaining amount represents funds that were used in prior years for the Steve Hoyle Rehabilitation Center. The final debt payment for this facility of \$2,480,500 was September 2019. There was no reduction

in this budget unit to reflect the final payment for the associated debt service for Steve Hoyle. **Note:** *The budget supporting document suggests that the administration plans to utilize these funds to make the first payment for the new Office of Juvenile Justice housing facility, which has not yet been authorized.*

Prepaid Wireless 911 Services (0.9% overall increase of \$125,000)

- Increases \$125,000 SGF to provide for computer and call center systems for the Union Parish 911 Call Center.

State Aid to Local Government Entities (1,075.4% overall increase of \$285.4 M)

- A means of finance substitution replacing \$3.4 M Statutory Dedications out of the Overcollections Fund with an equal amount of SGF. This adjustment continues state funding support to the LA Cancer Research Center of the LSU Health Sciences Center in New Orleans and to the Tulane Health Sciences Center from the land-based casino contract as provided in Act 171 of 2019.
- Increases \$999,707 from the statutorily dedicated Tobacco Tax Health Care Fund to align with REC projections. These monies provide support funding for the LA Cancer Research Center.
- Increases \$1.7 M SGF to the LA Cancer Research Center of the LSU Health Sciences Center in New Orleans and to the Tulane Health Sciences Center from the land-based casino contract due to inability to pay the second half of payments due in FY 20. A contract amendment extends the deadline for the second FY 20 payment of \$1.7 M to a date on or before thirty (30) days following the date on which all of the closure orders issued in response to the COVID-19 pandemic response have expired, terminated, or been rescinded and are no longer in effect.
- Increases \$285 M from the statutorily dedicated Louisiana Main Street Recovery Fund for grants to provide economic support to eligible Louisiana businesses for costs incurred in connection with COVID-19 to carry out the provisions of SB 189 of the 2020 Regular Session.
- Increases \$100,000 SGF to the city of Ponchatoula for water quality improvements.
- Increases \$100,000 SGF to the city of Welsh for water quality improvements.
- Increases \$100,000 SGF to the Awesome Ladies of Distinction, an organization offering enrichment and mentorship activities for youth.
- Increases \$200,000 SGF to the Terrebonne Churches United Food bank.
- Increases \$250,000 SGF to the MidCity Baptist Community Fellowship.
- Increases \$150,000 SGF to the Algiers Economic Development Foundation.
- Increases \$200,000 SGF to the Richland Parish Council on Aging for expansion of the Richland Parish Learning Center.
- Increases \$200,000 SGF to the Town of Jean Lafitte for the Jean Lafitte Seafood.

ELECTED OFFICIALS

Secretary of State

The Secretary of State realizes a 12.9% overall increase of \$12.1 M compared to the EOB. This includes increases of \$1.89 M SGF (3.5%), \$534,500 IAT (373.8%), and \$9.68 M Statutory Dedications (86.7%), while being partially offset by a decrease of \$17,632 SGR (0.1%). Significant adjustments include:

- Increases \$6.6 M Statutory Dedications out of the Help Louisiana Vote Fund to continue the acquisition of a new electronic voting system for the State of Louisiana, for the purchase of commercial off the shelf equipment or software/hardware necessary for the operations of a new voting system.
- A means of finance swap replacing \$2.7 M Statutory Dedications from the Voting Technology Fund for an equal amount of SGF to provide for general operating expenses.
- Decreases \$1.1 M Statutory Dedications out of the Voting Technology Fund associated with the initial rental of equipment in order to prepare for implementation of the new voting system in FY 21.
- Decreases \$58,049 SGF from the Museum and Other Operations Program that results in reduced hours and operating days, caretaker status, or closure of museums. Without local support or transfers to local governmental entities, the Oil and Gas Museum and LSEM will have reduced hours of operation and staff, which impacts the museums ability to open to the public.
- Increases \$6.9 M Statutory Dedications out of the Voting Technology Fund for election expenses contingent on passage of HB 29 (Supplemental

Appropriations Bill) of the 2020 1st Extraordinary Session and funds are recognized by the Revenue Estimating Conference (REC).

- Increases \$530,000 IAT from the GOHSEP for improving physical security measures at warehouses and improving cybersecurity of the state's election network.

Office of the Attorney General

The Office of the Attorney General realizes a 4.1% overall decrease of \$3.4 M in FY 21 compared to the EOB. This includes decreases of \$1.96 M SGF (10.8%), and \$3.14 M Statutory Dedications (13.1%), while being partially offset by increases of \$910,160 SGR (13%), 219,954 IAT (0.9%), and \$607,743 Federal (7.7%). Significant adjustments include:

- \$379,212 reduction as part of the Governor's targeted reductions to balance the budget; no impact information has been provided.
- \$324,773 reduction as part of the House amendments; no impact information has been provided.

State Treasurer

The State Treasurer realizes a 134.6% overall increase of \$15.8 M and 7 T.O. positions compared to the EOB. This includes an increase of \$789,044 SGR (8.5%) and \$15 M Statutory Dedications (1,848.5%). Significant adjustments include:

- Increases \$225,000 SGR for expenditures related to converting images into the KAPS/Onbase image system and for upgrades to that platform to allow the agency to move to a paperless system and increase efficiency. KAPS is the database utilized to manage unclaimed property records and claims.
- Increases \$446,062 SGR to provide for 7 additional T.O. positions and related expenses in the Administrative Program to provide additional support to the unclaimed property program.
- Increases \$15 M from the statutorily dedicated Louisiana Main Street Recovery Fund to carry out the provisions of SB 189 of the 2020 Regular Session, providing for administrative costs of distributing grants to provide economic support to eligible Louisiana businesses for costs incurred in connection with COVID-19.

Agriculture & Forestry

Agriculture & Forestry realizes a 0.1% decrease of \$96,507 and an increase of five T.O. positions compared to the EOB. This includes increases of \$300,000 SGR (4.3%), \$27,371 Statutory Dedications (0.1%) and \$162,195 Federal (1.65%), while being offset by decreases of \$354,826 SGF (1.9%) and \$231,247 IAT (34.08%). Significant adjustments include:

- Increases \$319,305 Statutory Dedications from the Seed Fund and four T.O. inspector positions for oversight of the industrial hemp program.
- Increases \$104,385 Federal and one T.O. position to conduct seafood inspections in the New Orleans area.
- Increases \$300,000 SGR from a planned timber sale. The proceeds are reinvested into maintenance activities for state forests.
- Decreases \$250,000 IAT due to the department no longer receiving a transfer of funds from the State Fire Marshal for fire prevention and suppression in rural areas.
- Decreases \$432,283 SGF associated with funding for salaries and related benefits of approximately six (6) firefighting positions. The associated T.O. positions are not eliminated, leaving the department with unfunded vacancies. The department reports this reduction will potentially result in the closure of some fire substations (to be determined) and may increase response time to wildfires.
- Decreases \$370,225 SGF from the Forestry Program that includes \$200,000 in operating services, \$100,000 in supplies, and \$70,225 in IAT expenditures.
- Decreases \$351,170 from the statutorily dedicated Petroleum Products Fund to align with the latest projections adopted by the REC.

HEALTH

Medicaid

HB 1 Reengrossed increases total funding in Medicaid (Medical Vendor Payments) by approximately \$2.41 B (18.2%) for FY 21, from an existing operating budget (EOB) of \$13.29 billion to a total appropriation of \$15.71 billion. The net increase in funding is largely the result of Private Provider Program increases associated with managed care organization payments, various provider rate increases, annualization of prior year

funding increases, and funding for a new directed payment methodology that provides additional payments to hospitals called “Money Follows the Patient (MFP).

	<u>EOB</u>	<u>HB Reengrossed</u>	<u>Difference</u>
SGF	\$1,972,822,724	\$2,071,972,203	\$99,149,479
IAT	\$102,020,133	\$220,447,818	\$118,427,685
Fees / Self Gen	\$481,336,101	\$514,639,476	\$33,303,375
Stat Ded	\$908,258,941	\$1,137,810,957	\$229,552,016
Federal	<u>\$9,823,487,079</u>	<u>\$11,760,720,042</u>	<u>\$1,937,232,963</u>
Total	\$13,287,924,978	\$15,705,590,496	\$2,417,665,518

A House amendment provided preamble language in the Department of Health that directed the commissioner of administration to adjust the means of finance for the Louisiana Department of Health by reducing State General Fund (Direct) by \$3 M. It is anticipated the majority of this cut will be allocated in the Medical Vendor Payments program. Total Medicaid funding reflected above assumes all of the \$3 M reduction will be applied to Medicaid in FY 21.

Note: There are no federal CARES Act funds appropriated in the Medical Vendor Payments Program for FY 21. In addition, the Medicaid budget assumes additional federal funding related to one additional state quarter (July 1 to September 30) of enhanced federal medical assistance percentage (FMAP) authorized through the Families First Coronavirus Response Act. The Act provided an increase for each state Medicaid program by an additional 6.2% during the period of the declared national emergency. It is not clear if the enhanced FMAP will be extended into the first quarter of FFY 21. The additional quarter of enhanced FMAP freed up approximately \$107 M in SGF match need in FY 21.

Specific increases reflected in the Medicaid budget are primarily the result of rate increases, utilization increases, annualization of prior year funding, expansion of services (TEFRA), managed care payments, and additional directed payments associated with a new hospital payment methodology. Significant adjustments are reflected below:

- \$1.057 B - Net increase in funding for Money Follows the Patient supplemental payment program
- \$100.5 M – Rebase nursing home rates (includes hospice rates for individuals in nursing homes)
- \$76.2 M – Increase in MCO capitated payments
- \$21.2 M – Projected fee for service utilization increase for certain services
- \$13.6 M – New disability program funding (TEFRA)
- \$12.7 M – Increase payments for managed care Dental Benefit program
- \$9.8 M – Medicare Part D prescription drug “Clawback” funding (100% SGF)
- \$8.7 M – Intermediate Care Facility/Developmentally Disabled (ICF/DD) rate increases
- \$6.4 M – Coverage of Peer Support Mental Health Services due to DOJ settlement
- \$3.6 M – Annualization of rebased rates for ICF/DD providers
- \$5.7 M – Increase in funding in the Public Providers program for projected increases
- \$3.2 M – Projected utilization increase in the Coordinated System of Care (CSoC Program)

Note: Additional rate increases not reflected above are provided for hospice providers, small rural hospitals inpatient per diem rate, federally qualified health centers (FQHCs), and rural health clinics (RHCs). Statutorily dedicated revenues out of the Hospital Stabilization Fund are appropriated for FY 21, as a result of anticipated approval of the hospital tax resolution (HCR 2) that requires annual approval of the legislature. It is projected that a portion of these hospital tax revenues will be used for an additional 3.2% increase in inpatient rates and a 3.2% increase in outpatient surgery rates. The balance of revenues generated from the hospital tax will be used for annualized cost of prior year rate increases provided for in prior resolutions and to partially cover the cost of Medicaid expansion.

	FY 21 Rate Increase	Balance for Medicaid Expansion Cost	Total
Statutory Dedication	\$79,871,703	\$33,587,664	\$113,459,367
Federal	<u>\$164,235,968</u>	<u>\$302,288,974</u>	<u>\$466,524,942</u>
Total	\$244,107,671	\$335,876,638	\$579,984,309

HB 1 Reengrossed provides funding for certain COVID-19 related Medicaid expenditures. These budget increases total approximately \$1.19 B. Significant COVID related expenditures include:

\$719.2 M - increased Managed Care payments for increased enrollment

\$379.9 M - increased Managed Care payments for increased enrollment churn trends

\$ 92.9 M - increased FFS payments

Note: A portion of the SGF increase from EOB in the Medicaid program is the direct result of a means of finance substitution that reclassified statutorily dedicated revenues to State General Fund revenues. Funds will continue to be used as a state match source to draw federal financial participation, but there are no additional services that will be added as a result of the revenue reclassification.

Disproportionate Share Hospital (DSH) Funding Allocation

The Uncompensated Care Costs (UCC) program provides DSH payments to qualifying hospitals for certain uncompensated care costs associated with serving uninsured patients. In addition, DSH payments are used to cover Medicaid shortfall. HB 1 Reengrossed appropriates \$427.1 M in total DSH funding in the UCC program (within Medical Vendor Payments), which represents a \$749.9 M decrease from FY 20 EOB. House amendments reduced DSH funding to partially offset costs associated with the Money Follows the Patient supplemental payment hospital model, in addition to projected future DSH allotment reductions from the federal government.

The DSH allocation reflected above does not assume state DSH allotment cuts (thorough federal rule) will be implemented as scheduled in FY 21. To the extent the Louisiana DSH allotment is reduced based on federal formula, LDH has not indicated how funding will be reduced by provider. It is not known at this time if the balance of DSH funds appropriated in FY 21 will be allocated between providers that have historically received DSH payments.

Money Follows the Patient (MFP) directed payment funding:

HB 1 Reengrossed includes \$2.3 B in funding for a new directed payment reimbursement model for hospitals called Money Follows the Patient (MFP). The increase is offset by reductions in other historical supplemental payment streams (Disproportionate Share Hospital payments (DSH), Full Medicaid Pricing (FMP) pass through payments, and Upper Payment Limit (UPL) supplemental payments. The FMP program to hospitals is completely eliminated under this model.

Net new funding for the program is approximately \$1.1 B in FY 21. Directed payments will be paid to various hospitals based on a formula that accounts for Medicaid volume and hospital categories. Payments are paid on top of hospital providers base rates (payments do not represent a per diem increase). In addition to State General Funds, LDH will largely utilize public funds transferred through an Intergovernmental Transfer (IGT) process as a state match source to fund the program.

Public/Private Partnership Funding

Funding for the Public/Private Partnership (PPP) hospitals is not directly appropriated in the Medicaid budget. Historically, funding to these individual hospitals comes from multiple reimbursement sources, including DSH, UPL/FMP, and direct Title 19 claims. Reimbursement levels for the PPP hospitals have previously been set via memoranda of understanding (MOUs) agreed upon by the operating partner, LSU, and the Division of Administration. For FY 21, LDH staff indicate that these hospitals will be subject to the Money Follows the Patient (MFP) payment model, and that aggregate funding for the PPPs, as well as funding for each individual hospital is anticipated to be affected by some indeterminable degree. For reference, the PPP hospitals (excluding funding for Lallie Kemp Regional Medical Center, see note below) had FY 19 actuals totaling \$1.17 B with projected total payments in FY 20 of approximately \$1.12 B.

Due to the MFP payment model factoring in utilization as a criterion to distribute payments, the PPP hospitals as a whole are anticipated to receive a net reimbursement increase associated with utilization that are offset by reductions from other revenue sources. Based upon a projection using utilization rates from FY 18 obtained from LDH, the PPP hospitals will receive an additional \$84.2 M in the aggregate from this source, yielding a FY 21 funding projection of approximately \$1.20 B. However, actual funding to the individual PPP hospitals is subject to the MOU negotiation process between the operating partners, LSU, and the state, who enter into annual agreements regarding funding amounts each year.

Note: The above figures do not include funding for Lallie Kemp Medical Center in Independence, which is a state-appropriated entity in HB 1 and presently has a total appropriation of \$63.48 M in HB 1 Reengrossed

Medicaid Outlook (Horizon issues)

Health Insurance Providers Fee (HIPF) tax: The Affordable Care Act provided for a Health Insurance Providers Fee on health insurance issuers. The tax is applicable to Managed Care Organizations (MCOs), and the tax represents an FY 21 liability to LDH, as the department reimburses the health plans for the cost of the tax. HB 1 does not provide a direct appropriation for the tax liability. The state match associated with the tax liability is approximately \$48 M, and is anticipated to be a one-time cost to the plans, as the tax sunsets in future years.

Medicaid Fiscal Accountability Regulation (CMS-2393-P): The Centers for Medicare & Medicaid Services (CMS) has issued a notice to states of proposed rulemaking intended to ensure fiscal accountability of Medicaid, which includes oversight and use of supplemental payments used in Medicaid programs. Supplemental payments are reimbursement to *certain* healthcare providers that are in addition to base reimbursement that these providers receive for providing Medicaid services. Louisiana's Medicaid program makes supplemental payments in both the fee for service program and through managed care capitated payments (Full Medicaid Pricing) in excess of \$1 B.

One of the components of the rule focuses on state supplemental payments to Medicaid providers, specifically regarding the non-federal share (state match source) utilized to draw federal matching funds to make such supplemental payments. The non-federal share for supplemental payments can come from appropriated SGF (derived from tax revenue appropriated directly the LDH), or other federally authorized public sources, including revenues from Intergovernmental Transfers (IGTs). The rule appears to provide more regulation, oversight, tracking, and potential limits regarding financing the non-federal share through IGTs from state and local government units and from Certified Public Expenditures (public entity certifies expenditures on Medicaid covered services that are eligible for federal matching funds). **Note:** *To the extent this rule may ultimately limit participation from state and local governmental units to share in financing the Louisiana Medicaid program based on the originating source of IGT revenues used as match, supplemental payment funding to various providers could be reduced. The LFO will continue to monitor the proposed regulation to determine scope and potential impact on the Medicaid program.*

Office of Public Health

The Office of Public Health has an overall budget increase of \$179 M (46.7%) compared to the EOB. This is associated primarily with an increase of \$176.2 M Federal. Significant adjustments in OPH's operating budget include:

- Increase of \$160 M Federal from the Centers for Disease Control and Prevention (CDC) for COVID-19 testing, surveillance, and contract tracing. The department is developing a testing plan, which is anticipated to be available by the end of FY 20.
- Increase of \$8.8 M Federal from the CDC for COVID-19 crisis response to include purchasing lab equipment and supplies, infection control, surge staffing, monitoring of individuals, and data management.
- Increase of \$5 M Federal from the CDC for epidemiology and laboratory capacity for the prevention and control of emerging infectious diseases.

EDUCATION

K-12

FY 21 funding for elementary and secondary education totals \$5.935 B (\$3.722 B SGF, \$201 M IAT, \$50.4 M SGR, \$336 M Statutory Dedications, and \$1.624 B Federal. This reflects increases of \$3.5 M SGF (0.1%), \$11.8 M IAT (6.3%), \$21.7 M Statutory Dedications (6.9%), and \$408.2 M Federal (33.6%), and a decrease of \$1 M SGR (1.9%), for a total increase of \$444.3 M or 8.1%.

Minimum Foundation Program (MFP): FY 21 funding increases \$42.4 M in state expenditures over EOB. FY 21 totals \$3.896 B, comprised of \$3.575 B SGF, \$227.8 M Lottery Proceeds Fund, and \$92.7 M Support Education in Louisiana First (SELF) Fund. There is a net \$42.4 M increase due to projected enrollment increases (\$16.4 M); the number of students qualifying for the Special Education weight in Level 1 (\$11.1 M); increased costs in Level 2 associated with revenue estimates (\$8.8 M); and increased costs in Level 4 associated with the Career Development funding (\$8.3 M), offset by reductions of \$2.9 M for technical adjustments. Means of financing substitutions utilized in the supplemental appropriation bill for FY 20 allowed for increased Lottery Proceeds Funds for use in FY 21 due to the most recent REC forecast reducing Lottery Proceeds Fund and SELF Fund.

Enhanced funding of \$38.9 M contained in the original budget for a 1.375% increase to the base per pupil amount has been eliminated in HB 1 Reengrossed.

Department of Education (DOE): FY 21 funding totals \$2.039 B (\$147.6 M SGF, \$201 M IAT, \$50.4 M SGR, \$15.4 M Statutory Dedications and \$1.624 B Federal). This represents a net increase of \$401.2 M or 22.7% from EOB; an increase of \$408.2 M Federal, \$11 M IAT, offset with decreases of \$13.8 M SGF, \$1 M SGR, and \$4 M Statutory Dedications. The increase in IAT is associated with a means of financing substitution of \$10 M replacing SGF with TANF in the LA 4 program. Additionally, the \$408.2 M increase in LDE federal expenditure authority is a result of federal grants from the U.S. Dept of Education that have been awarded to the state. This includes \$32 M for three new competitive grants: Comprehensive Literacy Development; the Trauma Recovery grant to address mental health services; and the Preschool Development grant to increase access to early care and education. Increased funding (\$25 M) for early childhood education, including to increase the number and quality of seats available to children aged birth to three which was initially included in the budget has been eliminated. However, the LDE has also received an increase of \$67.6 M in Child Care Development Block Grant funds as part of the CARES Act which will be used to expand these services. Additionally, the LDE has received \$287 M from the Elementary and Secondary School Relief Fund and \$57.5 M from the Child Nutrition Program for distribution in both FY 20 and FY 21.

Higher Education (HIED)

The FY 21 budget totals \$2.778 B (\$958.3 M SGF, \$25 M IAT, \$1.58 B SGR, \$143.9 M Statutory Dedications, and \$70.2 M Federal; a 2.7% overall decrease of \$75.6 M compared to the EOB. This includes decreases of \$103.7 M SGF (9.8%), \$10 M Statutory Dedications (6.5%), and \$2.8 M Federal, which are partially offset by increases of \$5 M IAT (25.52%), and \$35.9 M SGR (2.3%).

Formula/Non-Formula Institutions: FY 21 funding totals \$2.377 B (\$652.5 M SGF) and represents a net decrease of \$83.6 M (\$116.6 M SGF). Enhanced SGF funding contained in the original budget proposal has been eliminated in HB 1 Reengrossed as part of the budget balancing adjustments. Higher Education management boards and the Board of Regents received federal CARES funding of \$100.6 M in an FY 20 supplemental appropriation, which will be utilized in both the current and ensuing years to offset a like reduction of SGF in FY 21; an additional \$21.7 M reduction was made to the base budget. Other adjustments include SGF increases for the LSU Ag Center (\$1.75 M); the Southern University Ag Center (\$250 K); Pennington Biomedical Center (\$2 M); and LUMCON (\$1 M). There is an increase of \$3.2 M in IAT from GOHSEP in CARES funds for the nurse capitation program. SGR revenues increased by \$35.9 M as a result of enrollment and fee increases across the four systems. An additional \$8.5 M SGF in the base, which was appropriated to individual institutions in FY 20, will be reinvested in the FY 21 funding formula distribution. House amendments return to the constitutionally required appropriation to the management boards with allocations to the institutions. Management boards have the authority to reallocate up to 5% of their systemwide total across the institutions under their purview.

OSFA/TOPS/GO: FY 21 funding totals \$400.9 M (\$305.2 M SGF), reflecting a net increase of \$7.6 M. Significant adjustments include an increase of \$12.6 M SGF for TOPS (\$10.6 M), GO Grants (\$1 M), and state match requirements for START accounts (\$1 M), offset with reductions to the TOPS fund (\$2 M) and Federal funds (\$2.9 M).

TOPS is recommended at \$319.8 M (\$262.4 M SGF and \$57.4 M Statutory Dedications), which represents full funding for an estimated 58,704 recipients. Institutions have not been eligible to increase their tuition since FY 17; therefore, the TOPS award will cover 100% of the FY 21 tuition amount. TOPS does not fund additional fees assessed by the institutions. Included in this amount is \$899,742 for TOPS Early Start Funding, which provides up to \$600 per academic year for any eligible 11th or 12th grade student attending a LA public high school who wishes to concurrently enroll for up to six (6) credit hours per semester in order to pursue certification in eligible programs (projected 3,766 recipients in FY 21).

GO Grant funding for FY 21 has increased by \$1 M to a total \$29.4 M SGF, and represents 47% of actual need to fund all eligible Go Grant recipients (\$62.5M).

BUDGET SUMMARY
HB 1 REENGROSSED by REPRESENTATIVE ZERINGUE

	FY 19 Actuals	FY 20 EOB 12/1/2019	FY 21 HB 1 Reengrossed	FY 21 - FY 20 Change	Percent Change
GRAND TOTAL - Statewide Budget					
State General Fund	\$9,796,770,789	\$9,812,241,744	\$9,229,262,911	(\$582,978,833)	-5.9%
Interagency Transfers	\$1,351,842,776	\$1,647,117,535	\$2,378,146,820	\$731,029,285	44.4%
Fees & Self-gen Revenues	\$4,180,845,152	\$4,663,622,489	\$4,828,256,674	\$164,634,185	3.5%
Statutory Dedications	\$4,085,998,176	\$4,590,540,611	\$5,586,162,886	\$995,622,275	21.7%
Federal Funds	\$12,657,764,961	\$14,474,917,565	\$17,762,830,121	\$3,287,912,556	22.7%
	<u>\$32,073,221,854</u>	<u>\$35,188,439,944</u>	<u>\$39,784,659,412</u>	<u>\$4,596,219,468</u>	<u>13.1%</u>
T.O.	33,571	33,760	34,025	265	0.8%
Other Charges Positions	1,821	1,760	1,711	(49)	-2.8%
STATE FUNDS (excludes Federal)	\$19,352,701,826	\$20,713,522,379	\$22,021,829,291	\$1,308,306,912	6.3%
GENERAL APPROPRIATION BILL					
State General Fund	\$8,857,531,309	\$9,058,342,682	\$8,492,386,982	(\$565,955,700)	-6.2%
Interagency Transfers	\$745,330,192	\$958,256,713	\$1,627,256,290	\$668,999,577	69.8%
Fees & Self-gen Revenues	\$2,640,982,629	\$2,887,831,367	\$3,079,888,727	\$192,057,360	6.7%
Statutory Dedications	\$2,716,372,894	\$3,141,944,896	\$3,965,437,991	\$823,493,095	26.2%
Federal Funds	\$12,588,423,161	\$14,356,314,525	\$17,374,852,081	\$3,018,537,556	21.0%
	<u>\$27,548,640,185</u>	<u>\$30,402,690,183</u>	<u>\$34,539,822,071</u>	<u>\$4,137,131,888</u>	<u>13.6%</u>
T.O.	32,383	32,574	32,843	269	0.8%
Other Charges Positions	1,812	1,751	1,702	(49)	-2.8%
01 Executive					
State General Fund	\$164,187,872	\$143,448,889	\$150,351,801	\$6,902,912	4.8%
Interagency Transfers	\$44,958,663	\$78,299,049	\$74,392,983	(\$3,906,066)	-5.0%
Fees & Self-gen Revenues	\$141,547,416	\$140,476,909	\$141,339,366	\$862,457	0.6%
Statutory Dedications	\$125,298,484	\$174,940,155	\$644,943,321	\$470,003,166	268.7%
Federal Funds	\$1,282,998,222	\$1,660,524,066	\$2,152,958,764	\$492,434,698	29.7%
	<u>\$1,758,990,657</u>	<u>\$2,197,689,068</u>	<u>\$3,163,986,235</u>	<u>\$966,297,167</u>	<u>44.0%</u>
T.O.	2,052	2,063	2,092	29	1.4%
Other Charges Positions	354	309	274	(35)	-11.3%
03 Veterans Affairs					
State General Fund	\$6,179,058	\$6,580,688	\$8,993,420	\$2,412,732	36.7%
Interagency Transfers	\$2,169,628	\$2,211,412	\$2,448,947	\$237,535	10.7%
Fees & Self-gen Revenues	\$14,659,819	\$15,195,112	\$14,629,277	(\$565,835)	-3.7%
Statutory Dedications	\$120,019	\$115,528	\$115,528	\$0	0.0%
Federal Funds	\$44,257,609	\$49,272,779	\$51,051,857	\$1,779,078	3.6%
	<u>\$67,386,133</u>	<u>\$73,375,519</u>	<u>\$77,239,029</u>	<u>\$3,863,510</u>	<u>5.3%</u>
T.O.	843	842	841	(1)	-0.1%
Other Charges Positions	0	0	0	0	0.0%
04A State					
State General Fund	\$52,540,029	\$53,148,015	\$55,034,468	\$1,886,453	3.5%
Interagency Transfers	\$87,410	\$143,000	\$677,500	\$534,500	373.8%
Fees & Self-gen Revenues	\$26,968,207	\$29,398,248	\$29,380,616	(\$17,632)	-0.1%
Statutory Dedications	\$26,719	\$11,164,486	\$20,847,329	\$9,682,843	86.7%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	<u>\$79,622,365</u>	<u>\$93,853,749</u>	<u>\$105,939,913</u>	<u>\$12,086,164</u>	<u>12.9%</u>
T.O.	311	311	311	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
04B Justice					
State General Fund	\$16,554,782	\$18,122,714	\$16,169,624	(\$1,953,090)	-10.8%
Interagency Transfers	\$20,985,405	\$24,286,841	\$24,506,795	\$219,954	0.9%
Fees & Self-gen Revenues	\$4,675,593	\$7,026,950	\$7,937,110	\$910,160	13.0%
Statutory Dedications	\$13,106,074	\$24,000,834	\$20,853,710	(\$3,147,124)	-13.1%
Federal Funds	\$5,902,333	\$7,853,003	\$8,460,746	\$607,743	7.7%
	<u>\$61,224,187</u>	<u>\$81,290,342</u>	<u>\$77,927,985</u>	<u>(\$3,362,357)</u>	<u>-4.1%</u>
T.O.	482	493	507	14	2.8%
Other Charges Positions	1	1	1	0	0.0%

	FY 19	FY 20	FY 21	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	HB 1 Reengrossed	Change	Change
04C Lt. Governor					
State General Fund	\$1,041,842	\$1,092,973	\$1,102,663	\$9,690	0.9%
Interagency Transfers	\$663,237	\$672,296	\$1,095,750	\$423,454	63.0%
Fees & Self-gen Revenues	\$87	\$10,000	\$10,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$5,405,239	\$5,488,059	\$5,912,545	\$424,486	7.7%
	\$7,110,405	\$7,263,328	\$8,120,958	\$857,630	11.8%
T.O.	7	7	7	0	0.0%
Other Charges Positions	8	8	8	0	0.0%
04D Treasury					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$1,686,944	\$1,686,944	\$1,686,944	\$0	0.0%
Fees & Self-gen Revenues	\$7,505,298	\$9,232,496	\$10,021,540	\$789,044	8.5%
Statutory Dedications	\$411,821	\$811,455	\$15,811,455	\$15,000,000	1848.5%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$9,604,063	\$11,730,895	\$27,519,939	\$15,789,044	134.6%
T.O.	54	54	61	7	13.0%
Other Charges Positions	0	0	0	0	0.0%
04E Public Service Commission					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$8,489,064	\$9,722,536	\$10,242,843	\$520,307	5.4%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$8,489,064	\$9,722,536	\$10,242,843	\$520,307	5.4%
T.O.	97	97	97	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
04F Agriculture & Forestry					
State General Fund	\$18,293,320	\$18,787,387	\$18,432,561	(\$354,826)	-1.9%
Interagency Transfers	\$408,902	\$678,592	\$447,345	(\$231,247)	-34.1%
Fees & Self-gen Revenues	\$5,517,983	\$6,981,777	\$7,281,777	\$300,000	4.3%
Statutory Dedications	\$34,091,628	\$37,415,484	\$37,442,855	\$27,371	0.1%
Federal Funds	\$8,385,158	\$9,809,973	\$9,972,168	\$162,195	1.7%
	\$66,696,991	\$73,673,213	\$73,576,706	(\$96,507)	-0.1%
T.O.	566	568	573	5	0.9%
Other Charges Positions	4	2	2	0	0.0%
04G Insurance					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$27,231,282	\$30,161,661	\$31,795,356	\$1,633,695	5.4%
Statutory Dedications	\$1,783,762	\$1,950,700	\$910,011	(\$1,040,689)	-53.3%
Federal Funds	\$622,222	\$717,475	\$717,475	\$0	0.0%
	\$29,637,266	\$32,829,836	\$33,422,842	\$593,006	1.8%
T.O.	222	222	222	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
05 Economic Development					
State General Fund	\$19,321,841	\$21,703,683	\$34,255,579	\$12,551,896	57.8%
Interagency Transfers	\$0	\$762,997	\$125,000	(\$637,997)	-83.6%
Fees & Self-gen Revenues	\$2,624,843	\$3,531,591	\$2,561,237	(\$970,354)	-27.5%
Statutory Dedications	\$13,914,029	\$20,485,503	\$4,700,000	(\$15,785,503)	-77.1%
Federal Funds	\$301,830	\$2,057,555	\$183,333	(\$1,874,222)	-91.1%
	\$36,162,543	\$48,541,329	\$41,825,149	(\$6,716,180)	-13.8%
T.O.	113	113	113	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
06 Culture, Recreation & Tourism					
State General Fund	\$32,637,314	\$32,780,756	\$32,652,305	(\$128,451)	-0.4%
Interagency Transfers	\$5,685,638	\$6,767,513	\$6,770,248	\$2,735	0.0%
Fees & Self-gen Revenues	\$27,779,836	\$29,834,484	\$29,628,350	(\$206,134)	-0.7%
Statutory Dedications	\$8,228,845	\$17,355,827	\$17,611,908	\$256,081	1.5%
Federal Funds	\$5,036,155	\$6,838,297	\$6,603,297	(\$235,000)	-3.4%
	\$79,367,788	\$93,576,877	\$93,266,108	(\$310,769)	-0.3%
T.O.	572	564	564	0	0.0%
Other Charges Positions	24	21	21	0	0.0%

	FY 19	FY 20	FY 21	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	HB 1 Reengrossed	Change	Change
07 Transportation & Development					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$9,348,911	\$13,067,597	\$12,579,338	(\$488,259)	-3.7%
Fees & Self-gen Revenues	\$25,860,263	\$26,182,415	\$26,188,285	\$5,870	0.0%
Statutory Dedications	\$524,724,849	\$579,302,489	\$572,252,638	(\$7,049,851)	-1.2%
Federal Funds	\$19,437,134	\$21,632,793	\$21,632,793	\$0	0.0%
	\$579,371,157	\$640,185,294	\$632,653,054	(\$7,532,240)	-1.2%
T.O.	4,260	4,260	4,260	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
08A DPSC - Corrections Services					
State General Fund	\$515,492,815	\$524,428,847	\$319,949,695	(\$204,479,152)	-39.0%
Interagency Transfers	\$5,419,864	\$14,024,103	\$204,083,991	\$190,059,888	1355.2%
Fees & Self-gen Revenues	\$37,897,905	\$49,877,094	\$50,048,270	\$171,176	0.3%
Statutory Dedications	\$1,014,000	\$1,014,000	\$960,000	(\$54,000)	-5.3%
Federal Funds	\$1,128,808	\$2,230,697	\$2,230,697	\$0	0.0%
	\$560,953,392	\$591,574,741	\$577,272,653	(\$14,302,088)	-2.4%
T.O.	4,899	4,899	4,899	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
08B DPSC - Public Safety Services					
State General Fund	\$64,921	\$123,583	\$500,000	\$376,417	304.6%
Interagency Transfers	\$21,767,722	\$28,290,527	\$28,308,311	\$17,784	0.1%
Fees & Self-gen Revenues	\$214,886,850	\$222,804,541	\$252,461,309	\$29,656,768	13.3%
Statutory Dedications	\$176,176,752	\$190,458,510	\$173,260,465	(\$17,198,045)	-9.0%
Federal Funds	\$16,907,664	\$35,811,953	\$35,620,960	(\$190,993)	-0.5%
	\$429,803,909	\$477,489,114	\$490,151,045	\$12,661,931	2.7%
T.O.	2,583	2,628	2,628	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
08C DPSC - Youth Services					
State General Fund	\$108,338,368	\$122,374,766	\$89,885,384	(\$32,489,382)	-26.5%
Interagency Transfers	\$11,883,314	\$18,016,539	\$53,939,737	\$35,923,198	199.4%
Fees & Self-gen Revenues	\$416,491	\$775,487	\$924,509	\$149,022	19.2%
Statutory Dedications	\$100,000	\$149,022	\$0	(\$149,022)	-100.0%
Federal Funds	\$450,980	\$891,796	\$891,796	\$0	0.0%
	\$121,189,153	\$142,207,610	\$145,641,426	\$3,433,816	2.4%
T.O.	944	941	939	(2)	-0.2%
Other Charges Positions	0	6	6	0	0.0%
09 Health					
State General Fund	\$2,464,529,782	\$2,485,861,578	\$2,380,295,749	(\$105,565,829)	-4.2%
Interagency Transfers	\$356,312,906	\$416,600,359	\$741,616,471	\$325,016,112	78.0%
Fees & Self-gen Revenues	\$448,599,928	\$561,668,967	\$597,595,681	\$35,926,714	6.4%
Statutory Dedications	\$819,878,058	\$929,463,550	\$1,158,882,172	\$229,418,622	24.7%
Federal Funds	\$9,332,722,891	\$10,569,962,977	\$12,622,553,208	\$2,052,590,231	19.4%
	\$13,422,043,565	\$14,963,557,431	\$17,500,943,281	\$2,537,385,850	17.0%
T.O.	6,061	6,101	6,458	357	5.9%
Other Charges Positions	1,368	1,351	1,341	(10)	-0.7%
10 Children & Family Services					
State General Fund	\$198,521,413	\$208,169,246	\$209,862,876	\$1,693,630	0.8%
Interagency Transfers	\$19,928,916	\$16,520,568	\$16,520,568	\$0	0.0%
Fees & Self-gen Revenues	\$10,752,161	\$15,422,309	\$15,515,062	\$92,753	0.6%
Statutory Dedications	\$293,533	\$827,047	\$724,294	(\$102,753)	-12.4%
Federal Funds	\$402,211,744	\$457,583,222	\$510,267,397	\$52,684,175	11.5%
	\$631,707,767	\$698,522,392	\$752,890,197	\$54,367,805	7.8%
T.O.	3,506	3,491	3,536	45	1.3%
Other Charges Positions	0	0	0	0	0.0%
11 Natural Resources					
State General Fund	\$8,743,801	\$7,962,984	\$8,050,003	\$87,019	1.1%
Interagency Transfers	\$6,592,577	\$9,001,985	\$8,442,728	(\$559,257)	-6.2%
Fees & Self-gen Revenues	\$125,520	\$208,000	\$208,000	\$0	0.0%
Statutory Dedications	\$28,220,283	\$34,565,940	\$40,539,169	\$5,973,229	17.3%
Federal Funds	\$5,764,284	\$8,729,104	\$8,419,257	(\$309,847)	-3.5%
	\$49,446,465	\$60,468,013	\$65,659,157	\$5,191,144	8.6%
T.O.	308	311	311	0	0.0%
Other Charges Positions	0	0	0	0	0.0%

	FY 19	FY 20	FY 21	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	HB 1 Reengrossed	Change	Change
12 Revenue					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$526,287	\$305,000	\$302,530	(\$2,470)	-0.8%
Fees & Self-gen Revenues	\$95,899,651	\$107,511,604	\$111,893,887	\$4,382,283	4.1%
Statutory Dedications	\$550,000	\$650,000	\$657,914	\$7,914	1.2%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$96,975,938	\$108,466,604	\$112,854,331	\$4,387,727	4.0%
T.O.	712	712	720	8	1.1%
Other Charges Positions	15	15	15	0	0.0%
13 Environmental Quality					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$35,773	\$30,000	\$174,361	\$144,361	481.2%
Fees & Self-gen Revenues	\$20,080	\$24,790	\$78,728,138	\$78,703,348	317480.2%
Statutory Dedications	\$99,953,114	\$120,671,105	\$38,727,830	(\$81,943,275)	-67.9%
Federal Funds	\$15,212,769	\$19,634,301	\$19,634,301	\$0	0.0%
	\$115,221,736	\$140,360,196	\$137,264,630	(\$3,095,566)	-2.2%
T.O.	702	706	710	4	0.6%
Other Charges Positions	0	0	0	0	0.0%
14 Workforce Commission					
State General Fund	\$8,252,219	\$8,595,933	\$8,595,933	\$0	0.0%
Interagency Transfers	\$2,479,186	\$6,603,143	\$5,299,209	(\$1,303,934)	-19.7%
Fees & Self-gen Revenues	\$2,250	\$272,219	\$72,219	(\$200,000)	-73.5%
Statutory Dedications	\$103,888,067	\$112,822,909	\$112,523,758	(\$299,151)	-0.3%
Federal Funds	\$133,330,828	\$159,788,188	\$158,678,725	(\$1,109,463)	-0.7%
	\$247,952,550	\$288,082,392	\$285,169,844	(\$2,912,548)	-1.0%
T.O.	921	919	910	(9)	-1.0%
Other Charges Positions	0	0	0	0	0.0%
16 Wildlife & Fisheries					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$2,541,656	\$13,480,677	\$19,730,769	\$6,250,092	46.4%
Fees & Self-gen Revenues	\$142,938	\$366,976	\$2,967,291	\$2,600,315	708.6%
Statutory Dedications	\$88,119,109	\$110,225,733	\$101,707,347	(\$8,518,386)	-7.7%
Federal Funds	\$28,002,114	\$31,988,681	\$34,057,056	\$2,068,375	6.5%
	\$118,805,817	\$156,062,067	\$158,462,463	\$2,400,396	1.5%
T.O.	782	783	783	0	0.0%
Other Charges Positions	3	3	3	0	0.0%
17 Civil Service					
State General Fund	\$5,249,510	\$5,609,518	\$5,825,958	\$216,440	3.9%
Interagency Transfers	\$11,502,407	\$12,279,406	\$13,040,082	\$760,676	6.2%
Fees & Self-gen Revenues	\$1,217,945	\$1,379,199	\$3,964,054	\$2,584,855	187.4%
Statutory Dedications	\$2,148,766	\$2,390,651	\$0	(\$2,390,651)	-100.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$20,118,628	\$21,658,774	\$22,830,094	\$1,171,320	5.4%
T.O.	172	172	176	4	2.3%
Other Charges Positions	0	0	0	0	0.0%
18 Retirement Systems					
State General Fund	\$30,805,321	\$0	\$0	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$30,805,321	\$0	\$0	\$0	0.0%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
19A Higher Education					
State General Fund	\$1,026,226,070	\$1,062,048,947	\$958,305,133	(\$103,743,814)	-9.8%
Interagency Transfers	\$16,840,247	\$19,985,256	\$25,017,256	\$5,032,000	25.2%
Fees & Self-gen Revenues	\$1,482,131,235	\$1,544,690,041	\$1,580,606,057	\$35,916,016	2.3%
Statutory Dedications	\$145,758,883	\$153,967,708	\$143,929,895	(\$10,037,813)	-6.5%
Federal Funds	\$60,034,167	\$73,046,796	\$70,217,796	(\$2,829,000)	-3.9%
	\$2,730,990,602	\$2,853,738,748	\$2,778,076,137	(\$75,662,611)	-2.7%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%

	FY 19	FY 20	FY 21	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	HB 1 Reengrossed	Change	Change
19B Special Schools & Commissions					
State General Fund	\$44,839,748	\$47,527,508	\$47,220,367	(\$307,141)	-0.6%
Interagency Transfers	\$28,928,859	\$29,209,244	\$10,176,329	(\$19,032,915)	-65.2%
Fees & Self-gen Revenues	\$2,316,217	\$3,263,033	\$3,248,033	(\$15,000)	-0.5%
Statutory Dedications	\$22,256,871	\$24,112,290	\$24,185,188	\$72,898	0.3%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$98,341,695	\$104,112,075	\$84,829,917	(\$19,282,158)	-18.5%
T.O.	769	771	560	(211)	-27.4%
Other Charges Positions	35	35	29	(6)	-17.1%
19D Education					
State General Fund	\$3,589,645,317	\$3,719,235,313	\$3,722,783,599	\$3,548,286	0.1%
Interagency Transfers	\$122,876,530	\$189,153,006	\$201,022,593	\$11,869,587	6.3%
Fees & Self-gen Revenues	\$32,756,269	\$51,428,223	\$50,426,848	(\$1,001,375)	-1.9%
Statutory Dedications	\$281,853,503	\$314,312,813	\$335,996,489	\$21,683,676	6.9%
Federal Funds	\$1,211,469,859	\$1,216,488,035	\$1,624,680,719	\$408,192,684	33.6%
	\$5,238,601,478	\$5,490,617,390	\$5,934,910,248	\$444,292,858	8.1%
T.O.	445	546	565	19	3.5%
Other Charges Positions	0	0	2	2	0.0%
19E LSU Health Care Services Division					
State General Fund	\$30,478,413	\$23,981,083	\$24,766,943	\$785,860	3.3%
Interagency Transfers	\$9,769,905	\$17,616,847	\$17,700,261	\$83,414	0.5%
Fees & Self-gen Revenues	\$18,332,900	\$15,670,284	\$16,019,498	\$349,214	2.2%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$4,800,336	\$4,850,666	\$4,993,082	\$142,416	2.9%
	\$63,381,554	\$62,118,880	\$63,479,784	\$1,360,904	2.2%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
20 Other Requirements					
State General Fund	\$515,587,553	\$546,758,271	\$399,352,921	(\$147,405,350)	-27.0%
Interagency Transfers	\$41,929,305	\$38,563,812	\$157,150,244	\$118,586,432	307.5%
Fees & Self-gen Revenues	\$11,113,662	\$14,436,957	\$14,436,957	\$0	0.0%
Statutory Dedications	\$215,966,661	\$269,048,621	\$487,611,872	\$218,563,251	81.2%
Federal Funds	\$4,040,815	\$11,114,109	\$25,114,109	\$14,000,000	126.0%
	\$788,637,996	\$879,921,770	\$1,083,666,103	\$203,744,333	23.2%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
OTHER APPROPRIATION BILLS					
State General Fund	\$426,180,464	\$213,933,047	\$213,299,843	(\$633,204)	-0.3%
Interagency Transfers	\$606,512,584	\$688,860,822	\$750,890,530	\$62,029,708	9.0%
Fees & Self-gen Revenues	\$1,539,862,523	\$1,775,791,122	\$1,748,367,947	(\$27,423,175)	-1.5%
Statutory Dedications	\$1,298,574,640	\$1,367,323,715	\$1,552,749,895	\$185,426,180	13.6%
Federal Funds	\$69,341,800	\$118,603,040	\$387,978,040	\$269,375,000	227.1%
	\$3,940,472,011	\$4,164,511,746	\$4,653,286,255	\$488,774,509	11.7%
T.O.	1,188	1,186	1,182	(4)	-0.3%
Other Charges Positions	9	9	9	0	0.0%
21 Ancillary					
State General Fund	\$202,225	\$0	\$0	\$0	0.0%
Interagency Transfers	\$577,231,016	\$621,339,442	\$638,161,680	\$16,822,238	2.7%
Fees & Self-gen Revenues	\$1,454,161,964	\$1,603,930,379	\$1,627,357,904	\$23,427,525	1.5%
Statutory Dedications	\$105,560,600	\$126,000,000	\$159,988,458	\$33,988,458	27.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$2,137,155,805	\$2,351,269,821	\$2,425,508,042	\$74,238,221	3.2%
T.O.	1,188	1,186	1,182	(4)	-0.3%
Other Charges Positions	9	9	9	0	0.0%
23 Judiciary					
State General Fund	\$156,080,944	\$151,460,091	\$152,056,972	\$596,881	0.4%
Interagency Transfers	\$9,392,850	\$9,392,850	\$13,392,850	\$4,000,000	42.6%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$7,333,800	\$10,240,925	\$10,240,925	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$172,807,594	\$171,093,866	\$175,690,747	\$4,596,881	2.7%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%

	FY 19	FY 20	FY 21	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	HB 1 Reengrossed	Change	Change
24 Legislative					
State General Fund	\$62,472,956	\$62,472,956	\$61,242,871	(\$1,230,085)	-2.0%
Interagency Transfers	\$0	\$0	\$5,500,000	\$5,500,000	
Fees & Self-gen Revenues	\$24,378,559	\$23,525,043	\$23,525,043	\$0	0.0%
Statutory Dedications	\$10,000,000	\$10,000,000	\$10,271,501	\$271,501	2.7%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$96,851,515	\$95,997,999	\$100,539,415	\$4,541,416	4.7%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
26 Capital Outlay Cash. *					
State General Fund	\$207,424,339	\$0	\$0	\$0	0.0%
Interagency Transfers	\$19,888,718	\$58,128,530	\$93,836,000	\$35,707,470	61.4%
Fees & Self-gen Revenues	\$61,322,000	\$148,335,700	\$97,485,000	(\$50,850,700)	-34.3%
Statutory Dedications	\$1,175,680,240	\$1,221,082,790	\$1,372,249,011	\$151,166,221	12.4%
Federal Funds	\$69,341,800	\$118,603,040	\$387,978,040	\$269,375,000	227.1%
	\$1,533,657,097	\$1,546,150,060	\$1,951,548,051	\$405,397,991	26.2%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
NON-APPROPRIATED REQUIREMENTS					
State General Fund	\$513,059,016	\$539,966,015	\$523,576,086	(\$16,389,929)	-3.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$71,050,642	\$81,272,000	\$67,975,000	(\$13,297,000)	-16.4%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$584,109,658	\$621,238,015	\$591,551,086	(\$29,686,929)	-4.8%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
22 Non-Appropriated Requirements					
State General Fund	\$513,059,016	\$539,966,015	\$523,576,086	(\$16,389,929)	-3.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$71,050,642	\$81,272,000	\$67,975,000	(\$13,297,000)	-16.4%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$584,109,658	\$621,238,015	\$591,551,086	(\$29,686,929)	-4.8%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%

* The FY 21 total does not reflect the appropriation of non-recurring State General Fund revenues from the FY 19 surplus; and FY 20 capital outlay supplemental appropriations from the FY 19 surplus.

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 20 FORECAST
(In Million \$)

Schedule A

REVENUE SOURCE/DEDICATIONS	Actual Collections FY19	Official Forecast 4/10/2019	Proposed DOA Forecast 5/11/2020	ADOPTED Proposed LFO Forecast 5/11/2020	DOA +(-) Official Forecast	ADOPTED LFO +(-) Official Forecast
Alcoholic Beverage	37.7	38.3	38.0	36.2	(0.3)	(2.1)
Beer	38.4	39.3	38.5	36.9	(0.8)	(2.4)
Total Corp Fran. & Inc.	630.5	400.0	475.0	468.1	75.0	68.1
Gasoline & Special Fuels	635.5	655.6	568.0	592.2	(87.6)	(63.4)
Hazardous Waste	2.6	3.1	2.6	2.9	(0.5)	(0.2)
Individual Income	3719.4	3,512.9	3788.1	3,730.0	275.2	217.1
Natural Gas Franchise	0.8	0.7	0.7	1.5	0.0	0.8
Public Utilities	7.7	8.0	7.6	8.0	(0.4)	-
Auto Rental Excise	7.4	7.0	7.0	7.0	-	-
Sales Tax - General	3459.8	3,470.5	3332.8	3,321.0	(137.7)	(149.5)
Severance	524.6	558.4	407.0	415.0	(151.4)	(143.4)
Supervision/Inspection Fee	8.6	8.7	8.7	8.7	-	-
Tobacco	284.8	293.6	275.8	279.7	(17.8)	(13.9)
Unclaimed Property	15.0	40.2	40.0	43.6	(0.2)	3.4
Miscellaneous Receipts	6.8	6.1	6.3	6.8	0.2	0.7
Total-Dept. of Revenue	9,379.6	9,042.4	8,996.1	8,957.5	(46.3)	(84.9)
Royalties	181.3	175.9	125.6	137.1	(50.3)	(38.8)
Rentals	1.2	1.2	1.6	4.3	0.4	3.1
Bonuses	13.6	6.7	7.0	2.1	0.3	(4.6)
Mineral Interest	0.8	0.3	1.0	1.0	0.7	0.7
Total-Natural Res.	196.8	184.1	135.2	144.5	(48.9)	(39.6)
Interest Earnings (SGF)	6.1	1.0	35.0	44.0	34.0	43.0
Interest Earnings (TTF)	7.9	7.0	6.0	5.8	(1.0)	(1.2)
VAR,INA/Hosp Leases/LA1 Tolls	204.1	215.5	208.3	212.8	(7.2)	(2.7)
Agency SGR Over-collections	16.5	12.9	17.0	12.9	4.1	-
Bond Reimbs / Traditional & GOZ	16.7	18.2	25.8	25.8	7.6	7.6
Quality Ed. Support Fund	41.0	45.3	40.0	39.0	(5.3)	(6.3)
Lottery Proceeds	181.6	168.5	171.2	171.2	2.7	2.7
Land-based Casino	63.1	60.4	55.5	55.5	(5.0)	(5.0)
Tobacco Settlement	111.0	107.7	104.5	103.6	(3.2)	(4.1)
DHH Provider Fees	161.4	163.5	164.4	163.5	0.9	-
Total Treasury	809.3	800.0	827.7	834.0	27.7	34.0
Excise License	914.8	958.7	941.5	956.9	(17.2)	(1.8)
Ins. Rating Fees (SGF)	72.0	74.8	72.0	75.7	(2.8)	0.9
Total-Insurance	986.7	1,033.5	1,013.4	1,032.6	(20.1)	(0.9)
Misc. DPS Permits	16.7	17.1	8.0	6.5	(9.1)	(10.6)
Titles	23.0	23.4	20.0	20.4	(3.4)	(3.0)
Vehicle Licenses	124.6	128.5	123.0	123.2	(5.5)	(5.3)
Vehicle Sales Tax	450.3	459.2	435.7	431.8	(23.5)	(27.4)
Riverboat Gaming	404.5	423.1	275.0	274.8	(148.1)	(148.3)
Racetrack slots	54.0	52.9	36.0	35.3	(16.9)	(17.6)
Video Draw Poker	194.3	190.2	143.0	131.2	(47.2)	(59.0)
Total-Public Safety	1,267.4	1,294.4	1,040.6	1,023.2	(253.8)	(271.2)
Total Taxes, Lic., Fees	12,639.9	12,354.4	12,013.1	11,991.9	(341.3)	(362.6)
Less: Dedications	(2,584.0)	(2,629.7)	(2,366.4)	(2,399.0)	263.3	230.6
Less: NOW Waiver Fund Allocation	(15.0)	-	-	-	-	-
STATE GENERAL FUND	10,040.8	9,724.8	9,646.8	9,592.8	(78.0)	(131.9)
REVENUE - DIRECT						
Oil Price per barrel	\$61.75	\$59.15	\$45.37	\$46.42	(\$13.78)	(\$12.73)

OFFICIAL FORECAST
ADOPTED 5-11-20 L.d.

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 20 FORECAST
(In Million \$)

Schedule A

REVENUE SOURCE/DEDICATIONS	Actual Collections FY19	Official Forecast 4/10/2019	Proposed DOA Forecast 5/11/2020	ADOPTED Proposed LFO Forecast 5/11/2020	DOA +(-) Official Forecast	ADOPTED LFO +(-) Official Forecast
Transportation Trust Fund	508.4	524.5	454.4	473.8	(70.1)	(50.7)
Motor Vehicles Lic. - TTF	53.6	54.2	52.1	52.1	(2.1)	(2.1)
Aviation Tax - TTF	29.8	29.8	29.8	29.8	-	-
TTF/Interest and Fees	38.2	34.6	33.7	36.1	(0.9)	1.5
Motor Fuels - TIME Program	127.1	131.1	113.6	118.4	(17.5)	(12.7)
Motor Veh.Lic - Hwy Fund #2	12.9	13.4	12.9	12.9	(0.5)	(0.5)
State Highway Improvement Fund	58.2	60.1	58.0	57.8	(2.1)	(2.3)
OMV Drivers' License Escrow Fund	3.5	3.8	3.1	1.3	(0.7)	(2.5)
Sports Facility Assistance Fund	4.2	4.2	4.2	4.2	-	(0.0)
Severance Tax -Parishes	44.5	57.0	39.6	40.4	(17.4)	(16.6)
Severance Tax - Forest Prod. Fund	2.5	2.7	2.0	2.5	(0.7)	(0.2)
Royalties - Parishes	18.8	17.6	12.6	13.7	(5.0)	(3.9)
Royalties-DNR	2.5	2.5	2.5	2.5	-	-
Wetlands Fund	24.5	25.0	14.7	15.1	(10.3)	(9.9)
Quality Ed. Support Fund	41.0	45.3	40.0	39.0	(5.3)	(6.3)
Sales Tax Econ. Development	14.6	13.0	13.2	13.3	0.2	0.3
Tourist Promotion District	26.1	23.5	24.5	24.3	1.0	0.8
Sales Tax/Telecomm Fd for the Deaf	3.4	2.7	2.6	3.4	(0.1)	0.7
Excise Lic. - 2% Fire Ins.	22.2	22.4	24.0	23.3	1.6	0.9
Excise Lic. -Fire Mars. Fd.	16.6	16.6	16.4	17.3	(0.2)	0.7
Excise Lic. - LSU Fire Tr.	3.3	3.4	3.5	3.5	0.2	0.1
Insurance Fees	72.0	74.8	72.0	75.7	(2.8)	0.9
ELT MATF Medicaid Managed Care	438.9	480.7	447.5	456.1	(33.2)	(24.6)
State Police Salary Fund	15.6	15.6	15.6	15.6	-	-
Video Draw Poker	57.7	59.2	48.2	39.8	(11.0)	(19.4)
Racetrack Slots	32.8	32.3	29.8	30.4	(2.5)	(1.9)
Lottery Proceeds Fund	181.1	168.0	170.7	170.7	2.7	2.7
SELF Fund	146.4	150.9	104.2	103.6	(46.7)	(47.3)
Casino Support Fund	3.2	0.0	0.0	0.0	-	-
LA Early Childhood Fund, LBC	0.0	0.0	0.0	0.0	-	-
Comm. Water Fd (70%), NOLA (30%),	0.0	0.0	0.0	0.0	-	-
Riverboat 'Gaming' Enforce.	62.8	66.4	44.2	42.7	(22.2)	(23.7)
Compulsive Gaming Fund	2.5	2.5	2.5	2.5	-	-
Budget Stabilization Fund	0.0	1.0	1.0	0.0	-	(1.0)
Revenue Stabilization Fund	30.5	0.0	0.0	0.0	-	-
Hazardous Waste Funds	2.6	3.1	2.6	2.9	(0.5)	(0.2)
Supervision/Inspection Fee	8.7	8.7	8.7	8.7	-	-
Insp. Fee/Gasoline, Ag. Petr. Fund	4.4	4.4	4.1	4.4	(0.4)	-
Tobacco Settlement/4 cent Tob Tax der	120.2	117.3	113.5	112.6	(3.8)	(4.7)
Tob Tax Health Care Fd / Reg Enf Fd	28.0	29.2	26.0	27.5	(3.2)	(1.7)
Tob Tax Medicaid Match Fund	114.1	119.3	108.5	112.2	(10.8)	(7.1)
Tobacco Settlement Enf Fund	0.4	0.4	0.4	0.4	-	-
Rapid Response Fund/Econ Dev	10.0	10.0	10.0	10.0	-	-
Rapid Response Fund/Workforce	10.0	10.0	10.0	10.0	-	-
Unclaimed Property / I-49	15.0	15.0	15.0	15.0	-	-
Capitol Tech	10.0	10.0	10.0	10.0	-	-
DHH Provider Fees	161.4	163.5	164.4	163.5	0.9	-
Total Dedications	2,584.0	2,629.7	2,366.4	2,399.0	(263.3)	(230.6)

Some columns and lines do not add precisely due to rounding.

OFFICIAL FORECAST
ADOPTED *L.21. 05.11.20*

Schedule B

REVENUE ESTIMATING CONFERENCE FISCAL YEAR 21 FORECAST (In Million \$)

REVENUE SOURCE/DEDICATIONS	Official Forecast 4/10/2019	Proposed DOA Forecast 5/11/2020	ADOPTED Proposed LFO Forecast 5/11/2020	DOA +(-) Official Forecast	ADOPTED LFO +(-) Official Forecast
Alcoholic Beverage	39.0	38.0	34.8	(1.0)	(4.2)
Beer	39.1	38.5	35.5	(0.6)	(3.6)
Total Corp Fran. & Inc.	400.0	335.0	422.7	(65.0)	22.7
Gasoline & Special Fuels	665.1	590.8	613.0	(74.3)	(52.1)
Hazardous Waste	3.1	2.6	2.9	(0.5)	(0.2)
Individual Income	3,611.2	3,524.9	3,646.3	(86.3)	35.1
Natural Gas Franchise	0.7	0.7	0.7	0.0	(0.0)
Public Utilities	8.0	7.6	8.0	(0.4)	-
Auto Rental Excise	7.0	7.0	3.5	-	(3.5)
Sales Tax - General	3,513.9	3,178.2	3,197.2	(335.7)	(316.7)
Severance	581.4	302.2	230.8	(279.2)	(350.6)
Supervision/Inspection Fee	8.7	8.7	8.7	-	-
Tobacco	293.5	275.8	278.9	(17.7)	(14.6)
Unclaimed Property	39.7	15.0	15.0	(24.7)	(24.7)
Miscellaneous Receipts	6.1	6.8	6.8	0.7	0.7
Total-Dept. of Revenue	9,216.5	8,331.9	8,504.8	(884.7)	(711.7)
Royalties	185.1	110.1	100.0	(75.0)	(85.1)
Rentals	1.2	1.6	1.2	0.4	-
Bonuses	6.7	4.0	1.1	(2.7)	(5.6)
Mineral Interest	0.3	1.0	1.0	0.7	0.7
Total-Natural Res.	193.3	116.7	103.3	(76.5)	(90.0)
Interest Earnings (SGF)	1.0	20.0	35.0	19.0	34.0
Interest Earnings (TTF)	7.0	6.0	5.0	(1.0)	(2.0)
VAR, INA/Hosp Leases/LA1 Tolls	218.2	209.8	208.3	(8.4)	(9.9)
Agency SGR Over-collections	12.9	13.0	12.9	0.1	-
Bond Reimbs / Traditional & GOZ	18.2	16.1	16.1	(2.1)	(2.1)
Quality Ed. Support Fund	47.8	40.0	41.5	(7.8)	(6.3)
Lottery Proceeds	158.7	164.1	154.1	5.4	(4.6)
Land-based Casino	60.4	102.9	102.9	42.5	42.5
Tobacco Settlement	107.8	104.6	101.8	(3.2)	(6.0)
DHH Provider Fees	166.5	168.1	166.6	1.6	0.1
Total Treasury	798.5	844.5	844.2	46.0	45.7
Excise License	983.6	1,006.0	1,032.2	22.4	48.6
Ins. Rating Fees (SGF)	75.4	70.9	76.0	(4.5)	0.6
Total-Insurance	1,059.0	1,076.8	1,108.2	17.8	49.2
Misc. DPS Permits	17.2	10.0	6.6	(7.2)	(10.6)
Titles	23.9	21.0	19.1	(2.9)	(4.8)
Vehicle Licenses	130.4	123.6	125.0	(6.8)	(5.4)
Vehicle Sales Tax	466.3	453.6	404.3	(12.7)	(62.0)
Riverboat Gaming	429.5	289.0	257.7	(140.5)	(171.8)
Racetrack slots	53.1	37.5	31.9	(15.6)	(21.2)
Video Draw Poker	188.6	147.0	113.2	(41.6)	(75.4)
Total-Public Safety	1,309.0	1,081.7	957.7	(227.3)	(351.3)
Total Taxes, Lic., Fees	12,576.3	11,451.6	11,518.2	(1,124.6)	(1,058.0)
Less: Dedications	(2,532.2)	(2,420.9)	(2,379.0)	111.4	153.2
Less: NOW Waiver Fund Allocation	-	-	-	-	-
STATE GENERAL FUND	10,044.1	9,030.7	9,139.2	(1,013.4)	(904.9)
REVENUE - DIRECT					
Oil Price per barrel	\$60.00	\$28.17	\$32.17	(\$31.83)	(\$27.83)

OFFICIAL FORECAST
ADOPTED 5.11.20 L.A.

Schedule B

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 21 FORECAST

(In Million \$)

REVENUE SOURCE/DEDICATIONS	Official Forecast 4/10/2019	Proposed DOA Forecast 5/11/2020	ADOPTED Proposed LFO Forecast 5/11/2020	DOA +(-) Official Forecast	ADOPTED LFO +(-) Official Forecast
Transportation Trust Fund	532.1	472.7	490.4	(59.4)	(41.7)
Motor Vehicles Lic. - TTF	55.0	52.5	52.9	(2.5)	(2.1)
Aviation Tax - TTF	29.8	29.8	29.8	-	-
TTF/Interest and Fees	34.6	33.6	35.3	(1.0)	0.7
Motor Fuels - TIME Program	133.0	118.2	122.6	(14.9)	(10.4)
Motor Veh.Lic - Hwy Fund #2	13.6	13.0	13.1	(0.6)	(0.5)
State Highway Improvement Fund	61.0	58.3	58.7	(2.8)	(2.4)
OMV Drivers' License Escrow Fund	3.8	3.1	1.4	(0.7)	(2.4)
Sports Facility Assistance Fund	4.3	4.2	4.1	(0.1)	(0.2)
Severance Tax -Parishes	59.3	28.7	22.5	(30.6)	(36.8)
Severance Tax - Forest Prod. Fund	2.7	2.0	2.5	(0.7)	(0.2)
Royalties - Parishes	18.5	11.0	10.0	(7.5)	(8.5)
Royalties-DNR	2.5	2.5	2.5	-	-
Wetlands Fund	25.0	12.5	11.0	(12.5)	(14.0)
Quality Ed. Support Fund	47.8	40.0	41.5	(7.8)	(6.3)
Sales Tax Econ. Development	13.2	12.6	12.8	(0.6)	(0.4)
Tourist Promotion District	23.8	23.5	23.3	(0.3)	(0.4)
Sales Tax/Telecomm Fd for the Deaf	2.7	3.0	3.4	0.3	0.7
Excise Lic. - 2% Fire Ins.	22.6	24.2	23.8	1.6	1.2
Excise Lic. -Fire Mars. Fd.	16.7	16.4	17.7	(0.3)	1.0
Excise Lic. - LSU Fire Tr.	3.4	3.2	3.5	(0.3)	0.1
Insurance Fees	75.4	70.9	76.0	(4.5)	0.6
ELT MATF Medicaid Managed Care	480.7	560.6	522.0	79.9	41.3
State Police Salary Fund	15.6	15.6	15.6	-	-
Video Draw Poker	58.7	49.0	34.3	(9.6)	(24.3)
Racetrack Slots	32.3	31.6	31.3	(0.7)	(1.1)
Lottery Proceeds Fund	158.2	163.6	153.6	5.4	(4.6)
SELF Fund	152.2	122.2	129.9	(30.0)	(22.3)
Casino Support Fund	0.0	0.0	0.0	-	-
LA Early Childhood Fund, LBC	0.0	0.0	0.0	-	-
Comm. Water Fd (70%), NOLA (30%), I	0.0	0.0	0.0	-	-
Riverboat 'Gaming' Enforce.	67.4	46.3	40.0	(21.1)	(27.4)
Compulsive Gaming Fund	2.5	2.5	2.5	-	-
Budget Stabilization Fund	1.0	25.0	25.0	24.0	24.0
Revenue Stabilization Fund	8.1	0.0	0.0	(8.1)	(8.1)
Hazardous Waste Funds	3.1	2.6	2.9	(0.5)	(0.2)
Supervision/Inspection Fee	8.7	8.7	8.7	-	-
Insp. Fee/Gasoline, Ag. Petr. Fund	4.4	4.3	4.4	(0.1)	-
Tobacco Settlement/4 cent Tob Tax dec	117.3	113.6	110.8	(3.7)	(6.6)
Tob Tax Health Care Fd / Reg Enf Fd	29.2	26.0	27.4	(3.2)	(1.8)
Tob Tax Medicaid Match Fund	0.0	0.0	0.0	-	-
Tobacco Settlement Enforcement Fd	0.4	0.4	0.4	-	-
Rapid Response Fund/Econ Dev	10.0	10.0	10.0	-	-
Rapid Response Fund/Workforce	10.0	10.0	10.0	-	-
Unclaimed Property / I-49	15.0	15.0	15.0	-	-
Capitol Tech	10.0	10.0	10.0	-	-
DHH Provider Fees	166.5	168.1	166.6	1.6	0.1
Total Dedications	2,532.2	2,420.9	2,379.0	(111.4)	(153.2)

Some columns and lines do not add precisely due to rounding.

OFFICIAL FORECAST
ADOPTED 5.11.20 *L.H.*

Schedule D

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 22-24 FORECAST
(In Million \$)

REVENUE SOURCE / DEDICATIONS	ADOPTED		
	LFO FY22 5/11/20	LFO FY23 5/11/20	LFO FY24 5/11/20
Alcoholic Beverage	36.8	40.5	40.9
Beer	37.5	37.3	37.1
Total Corp Fran. & Inc.	398.3	587.0	797.9
Gasoline & Special Fuels	619.1	628.4	637.8
Hazardous Waste	2.9	2.9	2.9
Individual Income	3,755.9	4,056.2	4,339.1
Natural Gas Franchise	0.7	0.7	0.7
Public Utilities	7.0	7.0	7.0
Auto Rental Excise	4.0	4.5	5.0
Sales Tax - General	3,381.7	3,489.5	3,587.0
Severance	378.1	451.9	480.6
Supervision/Inspection Fee	8.7	8.7	8.7
Tobacco	278.8	278.7	278.6
Unclaimed Property	40.2	39.7	39.2
Miscellaneous Receipts	6.8	6.8	6.8
Total-Dept. of Revenue	8,956.6	9,639.8	10,269.4
Royalties	120.8	144.5	153.7
Rentals	1.2	1.2	1.2
Bonuses	1.1	1.1	1.1
Mineral Interest	1.0	1.0	1.0
Total-Natural Res.	124.1	147.8	157.0
Interest Earnings (SGF)	30.0	30.0	30.0
Interest Earnings (TTF)	4.5	4.5	4.5
VAR,INA/Hosp Leases/LA1 Tolls	209.1	209.7	208.6
Agency SGR Over-collections	16.5	16.5	16.5
Bond Reimbs / Traditional & GOZ	16.1	16.1	16.1
Quality Ed. Support Fund	43.9	46.4	48.9
Lottery Proceeds	154.1	154.1	154.1
Land-based Casino	71.7	78.4	71.4
Tobacco Settlement	101.8	101.9	101.9
DHH Provider Fees	169.6	172.5	175.4
Total Treasury	817.3	830.1	827.5
Excise License	1,063.1	1,088.1	1,113.0
Ins. Rating Fees (SGF)	76.3	76.7	77.0
Total-Insurance	1,139.4	1,164.8	1,190.0
Misc. DPS Permits	6.7	6.7	6.8
Titles	22.4	23.0	22.7
Vehicle Licenses	126.9	128.8	130.8
Vehicle Sales Tax	473.4	485.9	481.1
Riverboat Gaming	369.3	416.8	423.3
Racetrack slots	50.0	56.1	56.8
Video Draw Poker	176.6	194.6	193.0
Total-Public Safety	1,225.1	1,311.9	1,314.5
Total Taxes, Lic., Fees	12,262.6	13,094.4	13,758.3
Less: Dedications	(2,449.7)	(2,549.0)	(2,785.1)
TLF growth			
STATE GENERAL FUND REVENUE - DIRECT	9,812.9	10,545.4	10,973.2
Oil Price per barrel	\$45.92	\$51.68	\$54.30

OFFICIAL FORECAST
ADOPTED 5-11-20 L.A.

Schedule D

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 22-24 FORECAST
(In Million \$)

REVENUE SOURCE / DEDICATIONS	ADOPTED		
	LFO FY22 5/11/20	LFO FY23 5/11/20	LFO FY24 5/11/20
Transportation Trust Fund	495.3	502.7	510.3
Motor Vehicles Lic. - TTF	53.7	54.5	55.3
Aviation Tax - TTF	29.8	29.8	29.8
TTF/Interest and Fees	34.8	34.8	34.8
Motor Fuels - TIME Program	123.8	125.7	127.6
Motor Veh.Lic - Hwy Fund #2	13.3	13.5	13.7
State Highway Improvement Fund	59.5	60.4	61.3
OMV Drivers' License Escrow Fund	1.4	1.4	1.4
Sports Facility Assistance Fund	4.2	4.6	4.9
Severance Tax -Parishes	36.8	44.0	46.8
Severance Tax - Forest Prod. Fund	2.5	2.5	2.5
Royalties - Parishes	12.1	14.5	15.4
Royalties-DNR/AG Support Fund	1.6	1.6	1.6
Wetlands Fund	14.0	15.8	16.5
Quality Ed. Support Fund	43.9	46.4	48.9
Sales Tax Econ. Development	13.7	14.1	14.4
Tourist Promotion District	25.0	25.8	26.4
Sales Tax/Telecomm Fd for the Deaf	3.4	3.4	3.4
Excise Lic. - 2% Fire Ins.	25.8	25.1	25.7
Excise Lic. -Fire Mars. Fd.	19.2	18.7	19.1
Excise Lic. - LSU Fire Tr.	3.8	3.7	3.8
Insurance Fees	76.3	76.7	77.0
ELT MATF Medicaid Managed Care	509.7	548.6	560.5
State Police Salary Fund	15.6	15.6	15.6
Video Draw Poker	53.5	59.0	58.5
Racetrack Slots	30.4	34.1	34.5
Lottery Proceeds Fund	153.6	153.6	153.6
SELF Fund	138.9	153.7	155.1
Casino Support Fund	0.0	0.0	0.0
LA Early Childhood Fund, LBC	0.0	0.0	0.0
Comm. Water Fd (70%), NOLA (30%), LBC	0.0	0.0	0.0
Riverboat 'Gaming' Enforce.	57.4	64.8	65.8
Compulsive Gaming Fund	2.5	3.0	3.0
Budget Stabilization Fund	25.0	25.0	25.0
Revenue Stabilization Fund	0.0	0.0	197.9
Hazardous Waste Funds	2.9	2.9	2.9
Supervision/Inspection Fee	8.7	8.7	8.7
Insp. Fee/Gasoline, Ag. Petr. Fund	4.4	4.4	4.4
Tobacco Settlement/4 cent Tob Tax dedication	110.8	110.8	110.8
Tob Tax Health Care Fd / Reg Enf Fd	27.4	27.4	27.4
Tob Tax Medicaid Match Fund	0.0	0.0	0.0
Tobacco Settlement Enforcement Fd	0.4	0.4	0.4
Rapid Response Fund/Econ Dev	10.0	10.0	10.0
Rapid Response Fund/Workforce	10.0	10.0	10.0
Unclaimed Property / I-49	15.0	15.0	15.0
Capitol Tech	10.0	10.0	10.0
DHH Provider Fees	169.6	172.5	175.4
Total Dedications	2,449.7	2,549.0	2,785.1

Some columns and lines do not add precisely due to rounding.

OFFICIAL FORECAST
ADOPTED 5.11.20 L.H.

OFFICIAL FORECAST

Schedule E1

ADOPTED ^{الموافق} 5-11-20 FISCAL YEAR 2019-2020 FORECAST - STATUTORY DEDICATIONS (In Million \$)

		ADOPTED				ADOPTED	
SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2019	Official Forecast FY20 4/10/2019	Proposed DOA FY20 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY20 5/11/2020	LFO over/under Official Forecast
A01	Fuller-Edwards Arboretum Trust	0.17	-	-	-	-	-
A02	Structural Pest Control Commission Fund	0.61	1.46	1.46	-	1.46	-
A09	Pesticide Fund	-	5.72	5.77	0.05	5.77	0.05
A11	Forest Protection Fund	(0.00)	0.81	0.82	0.01	0.82	0.01
A12	Boll Weevil Eradication Fund	-	0.05	-	(0.05)	-	(0.05)
A13	Agricultural Commodity Commission Self-Insurance Fund	1.00	0.05	0.07	0.02	0.07	0.02
A17	Livestock Brand Commission Fund	0.03	0.04	0.04	-	0.04	-
A18	Agricultural Commodity Dealers & Warehouse Fund	-	2.28	2.28	-	2.28	-
A21	Seed Commission Fund	0.00	0.81	0.94	0.14	0.94	0.14
A22	Sweet Potato Pests & Diseases Fund	0.03	0.20	0.20	-	0.20	-
A23	Weights and Measures Fund	0.53	2.48	2.48	-	2.48	-
A27	Grain and Cotton Indemnity Fund	5.60	0.55	0.62	0.07	0.62	0.07
A28	La. Buy Local Purchase Incentive Program Fund	-	-	-	-	-	-
A29	Feed and Fertilizer Fund	1.30	3.16	3.27	0.11	3.27	0.11
A30	Horticulture and Quarantine Fund	0.74	2.55	2.55	-	2.55	-
C01	Dept. Agriculture--Sweet Potato	0.23	-	-	-	-	-
C02	Dept. Agriculture--Strawberry Adv.	0.03	-	-	-	-	-
C03	Dept. Agriculture--Egg Commission	0.02	-	-	-	-	-
C05	Chiropractic Examiners Board	-	-	-	-	-	-
C06	Contractor Licensing Board	-	-	-	-	-	-
C08	Louisiana State Board of Private Security Examiners Fund	0.00	-	-	-	-	-
C09	LA State Board Of Private Investigator Examiners	-	-	-	-	-	-
C11	Louisiana Rice Research Board Fund	0.01	-	-	-	-	-
CR1	Crime Victims Reparations Fund	3.92	5.68	5.48	(0.20)	5.48	(0.20)
CR2	Youthful Offender Management Fund	0.02	0.17	0.17	-	0.17	-
CR5	DNA Testing Post-Conviction Relief for Indigents Fund	0.04	0.05	0.05	-	0.05	-
CR6	Adult Probation & Parole Officer Retirement Fund	0.91	5.00	1.00	(4.00)	1.00	(4.00)
CT4	Louisiana State Parks Improvement and Repair Fund	16.11	10.20	11.23	1.03	11.23	1.03
CT5	Archaeological Curation Fund	0.31	0.08	0.08	-	0.08	-
CT9	Poverty Point Reservoir Development Fund	0.02	0.50	0.50	-	0.50	-
CTA	Audubon Golf Trail Development Fund	-	-	-	-	-	-
DS4	Lake Charles Harbor-Terminal District Fund	-	-	-	-	-	-
E04	Proprietary School Students Protection Fund	1.21	0.20	0.20	-	0.20	-
E11	Higher Education Louisiana Partnership Fund	-	-	-	-	-	-
E16	Louisiana Education Tuition and Savings Fund	725.89	-	-	-	-	-
E17	Savings Enhancement Fund	20.93	-	-	-	-	-
E18	Higher Education Initiatives Fund	3.35	-	-	-	-	-
E23	Louisiana Charter School Startup Loan Fund	0.49	0.22	0.22	-	0.22	-
E31	Academic Improvement Fund	-	-	-	-	-	-
E36	Variable Earnings Transaction Fund	0.66	-	-	-	-	-
E41	Medical and Allied Health Professional Education Scholarship and Loan Fund	0.00	0.20	0.20	-	0.20	-
E42	Medifund	-	-	-	-	-	-
E43	Competitive Core Growth Fund	-	-	-	-	-	-
E44	Science, Technology, Engineering, Math Upgrade Fund	-	-	-	-	-	-
E45	Workforce and Innovation for a Stronger Economy Fund	0.00	-	-	-	-	-
E47	Higher Education Financing Fund	-	-	-	-	-	-
E48	Louisiana Education Workforce Training	-	-	-	-	-	-
E49	Science, Technology, Engineering, and Math (STEM) Education Fund	0.00	-	-	-	-	-
E50	ABLE Account	0.68	-	-	-	-	-
E51	Louisiana Early Childhood Education Fund	-	-	-	-	-	-
ED5	Louisiana Mega-project Development Fund	7.03	0.15	0.15	-	0.15	-
ED6	Louisiana Economic Development Fund	-	11.01	0.23	(10.78)	0.23	(10.78)
EDC	UNO Slidell Technology Park Fund	-	-	-	-	-	-
EDD	Major Events Incentive Program Subfund	5.54	-	-	-	-	-
EDE	Entertainment Promotion and Marketing Fund	-	-	-	-	-	-
EDH	Louisiana Entertainment Development Fund	0.78	3.60	2.02	(1.58)	2.02	(1.58)
EDR	Rapid Response Fund	-	11.00	1.47	(9.53)	1.47	(9.53)
FS1	Free School Fund Interest	17.92	-	-	-	-	-
FS2	Free School Fund Investments	11.97	-	-	-	-	-
FS3	Free School Fund Vacant Estates	1.53	-	-	-	-	-
G07	Avoyelles Parish Local Government Gaming Mitigation Fund	0.00	0.14	0.14	-	0.14	-
H09	Nursing Home Residents' Trust Fund	12.14	1.00	1.00	-	1.00	-
H12	Health Care Facility Fund	0.09	0.35	0.32	(0.03)	0.32	(0.03)
H14	Medical Assistance Programs Fraud Detection Fund	4.26	3.21	2.73	(0.48)	2.73	(0.48)
H18	Vital Records Conversion Fund	1.79	0.41	0.41	-	0.41	-
H19	Medicaid Trust Fund for the Elderly	1.78	24.00	24.00	0.00	24.00	0.00
H20	Health Trust Fund	5.33	5.33	5.33	(0.00)	5.33	(0.00)
H22	Drinking Water Revolving Loan Fund	111.91	34.00	34.00	-	34.00	-
H26	Community & Family Support System Fund	0.02	-	-	-	-	-
H28	Health Care Redesign Fund	0.00	-	-	-	-	-
H29	Dept. Of Health & Hospitals' Facility Support Fund	-	-	-	-	-	-
H31	Center of Excellence for Autism Spectrum Disorder Fund	-	-	-	-	-	-
H33	Community Hospital Stabilization Fund	0.00	-	-	-	-	-
H34	LA Emergency Response Network Fund	-	-	-	-	-	-
H35	FMAP Stabilization Fund	-	-	-	-	-	-
H36	Bogalusa Health Services Fund	-	-	-	-	-	-
H37	Hospital Stabilization Fund	-	-	93.66	93.66	93.66	93.66
H38	Sickle Cell Fund	-	-	-	-	-	-
H40	Home Health Agency Trust Fund	-	-	-	-	-	-

REVENUE ESTIMATING CONFERENCE						
FISCAL YEAR 2019-2020 FORECAST - STATUTORY DEDICATIONS						
(In Million \$)						
		ADOPTED				ADOPTED
SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2019	Official Forecast FY20 4/10/2019	Proposed DOA FY20 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY20 5/11/2020
HW3	Right-of-Way Permit Processing Fund	0.23	0.43	0.43	-	0.43
HWA	LTRC Transportation Training & Education Center Fund	0.66	0.59	0.59	-	0.59
HWE	Crescent City Transition Fund	5.93	0.05	0.15	0.10	0.15
I01	Patients' Compensation Fund	-	-	-	-	-
I08	Administrative Fund of the Department of Insurance	0.15	1.05	1.07	0.02	1.07
I09	Insurance Fraud Investigation Fund	0.71	6.27	6.08	(0.19)	6.08
I12	Automobile Theft and Insurance Fraud Prevention Authority Fund	0.08	0.19	0.19	0.00	0.19
IEBSD	IEB Statutory Dedication	-	-	-	-	-
JS5	Department of Justice Legal Support Fund	9.15	1.60	1.60	-	1.60
JS6	Tobacco Control Special Fund	0.01	0.02	0.02	-	0.02
JS7	Department of Justice Debt Collection Fund	8.63	3.17	4.83	1.66	4.83
JU1	Trial Court Case Management Information Fund	0.38	4.00	4.00	-	4.00
JU2	Judges' Supplemental Compensation Fund	0.00	6.50	6.50	-	6.50
JU5	Innocence Compensation Fund	0.01	0.75	0.87	0.11	0.87
LB1	Workers' Compensation Second Injury Fund	27.41	50.00	50.00	-	50.00
LB4	Office of Workers' Compensation Administrative Fund	5.18	16.50	16.50	-	16.50
LB5	Incumbent Worker Training Account	21.97	20.00	20.00	-	20.00
LB6	Employment Security Administration Account	1.46	4.00	4.00	-	4.00
LB7	Penalty and Interest Account	6.83	4.70	4.70	-	4.70
N02	Coastal Resources Trust Fund	3.51	0.84	0.84	-	0.84
N03	Federal Energy Settlement Fund	(4.90)	-	-	-	-
N04	Fisherman's Gear Compensation Fund	0.47	1.50	1.60	0.10	1.60
N05	Oilfield Site Restoration Fund	20.57	9.88	10.50	0.62	10.50
N07	Mineral and Energy Operation Fund	-	4.85	2.35	(2.50)	2.35
N08	Underwater Obstruction Removal Fund	0.16	0.35	0.26	(0.09)	0.26
N09	Oil and Gas Regulatory Fund	2.81	15.68	16.00	0.33	16.00
N10	Natural Resource Restoration Trust Fund	169.10	170.92	286.12	115.20	286.12
N11	Barrier Islands Stabilization and Preservation Fund	-	-	-	-	-
N12	Coastal Passes Stabilization and Restoration Fund	-	-	-	-	-
N13	Atchafalaya Basin Conservation Fund	-	-	-	-	-
N14	Carbon Dioxide Geologic Storage Trust Fund	-	-	-	-	-
P04	Motorcycle Safety, Awareness, and Operator Training Program Fund	-	-	0.31	0.31	0.31
P05	Public Safety DWI Testing, Maintenance, and Training Fund	0.05	0.38	0.50	0.13	0.50
P07	Louisiana Towing and Storage Fund	-	0.33	0.30	(0.03)	0.30
P09	Disability Affairs Trust Fund	0.08	0.26	0.25	(0.01)	0.25
P11	Concealed Handgun Permit Fund	-	2.90	1.85	(1.05)	1.85
P12	Right to Know Fund	0.06	0.02	0.04	0.02	0.04
P13	Underground Damages Prevention Fund	-	0.03	0.02	(0.01)	0.02
P14	Emergency Medical Technician Fund	0.07	0.01	0.01	-	0.01
P16	Liquefied Petroleum Gas Commission Rainy Day Fund	0.25	1.40	1.50	0.10	1.50
P19	Hazardous Materials Emergency Response Fund	0.24	0.20	0.25	0.05	0.25
P20	Pet Overpopulation Fund	-	-	-	-	-
P21	Explosives Trust Fund	0.10	0.26	0.22	(0.05)	0.22
P24	Office of Motor Vehicles Customer Service and Technology Fund	0.67	6.00	6.50	0.50	6.50
P25	Sex Offender Registry Technology Fund	0.06	1.00	1.00	-	1.00
P28	Criminal Identification and Information Fund	1.45	8.50	8.70	0.20	8.70
P31	Department of Public Safety Peace Officers Fund	-	0.34	0.25	(0.09)	0.25
P32	Louisiana Life Safety and Property Protection Trust Fund	0.27	0.73	0.73	-	0.73
P34	Unified Carrier Registration Agreement Fund	6.87	2.00	4.00	2.00	4.00
P35	Louisiana Highway Safety Fund	0.01	0.00	0.00	-	0.00
P36	Industrialized Building Program Fund	0.08	0.30	0.33	0.03	0.33
P37	Louisiana Bicycle and Pedestrian Safety Fund	0.02	0.01	0.01	-	0.01
P38	Camp Minden Fire Protection Fund	-	0.05	0.05	-	0.05
P39	Insurance Verification System Fund	7.38	32.50	34.00	1.50	34.00
P40	New Orleans Public Safety Fund	0.01	0.01	0.01	-	0.01
P42	Handling Fee Escrow Fund	12.35	-	3.20	3.20	3.20
P43	Volunteer Firefighters' Tuition Reimbursement Fund	-	-	0.25	0.25	0.25
Q01	Hazardous Waste Site Cleanup Fund	-	5.98	2.88	(3.10)	2.88
Q02	Environmental Trust Fund	12.63	70.14	78.71	8.56	78.71
Q03	Clean Water State Revolving Fund	214.25	76.36	52.86	(23.50)	52.86
Q05	Motor Fuels Underground Tank	119.24	25.00	25.71	0.70	25.71
Q06	Waste Tire Management Fund	1.09	13.00	13.33	0.33	13.33
Q07	Lead Hazard Reduction Fund	0.15	0.16	0.14	(0.02)	0.14
Q08	Oyster Sanitation Fund	0.21	-	0.35	0.35	0.35
Q12	Brownfields Cleanup Revolving Loan Fund	-	-	-	-	-
RK1	Rockefeller Wildlife Refuge and Game Preserve Fund	17.45	5.52	3.39	(2.13)	3.39
RK2	Rockefeller Wildlife Refuge Trust and Protection Fund	63.55	2.00	2.59	0.59	2.59
RS1	Marsh Island Operating Fund	0.01	0.40	0.73	0.33	0.73
RS2	Russell Sage/Marsh Island Refuge Fund	17.47	0.49	0.89	0.40	0.89
RS3	Russell Sage/Marsh Island Capital Improvement Fund	1.20	0.02	0.03	0.01	0.03
RS4	Russell Sage Special Fund #2	6.38	0.04	0.04	-	0.04
RV4	Tax Commission Expense Fund	0.73	2.45	2.44	(0.01)	2.44
RV9	Telephone Company Property Assessment Relief Fund	3.68	-	-	-	-
RVD	Dept. Of Revenue Alcohol and Tobacco Control Officers Fund	-	-	-	-	-
RVE	UAL Account	-	-	-	-	-
RVF	Specialized Educational Institutions Account	-	-	-	-	-
S01	Children's Trust Fund	1.80	0.77	0.77	-	0.77

Schedule E1

REVENUE ESTIMATING CONFERENCE							
OFFICIAL FORECAST FISCAL YEAR 2019-2020 FORECAST - STATUTORY DEDICATIONS							
(In Million \$)							
ADOPTED 5.11.20 L.H.		ADOPTED			ADOPTED		
SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2019	Official Forecast FY20 4/10/2019	Proposed DOA FY20 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY20 5/11/2020	LFO over/under Official Forecast
S02	Fraud Detection Fund	3.21	0.72	0.37	(0.35)	0.37	(0.35)
S04	Traumatic Head & Spinal Cord Injury Trust Fund	1.00	1.65	1.65	-	1.65	-
S05	Blind Vendors Trust Fund	0.79	0.41	0.41	-	0.41	-
S07	Louisiana Military Family Assistance Fund	0.43	0.10	0.12	0.02	0.12	0.02
S08	Indigent Parent Representation Program Fund	0.12	1.94	1.84	(0.10)	1.84	(0.10)
S10	Status of Grandparents Raising Grandchildren Fund	-	-	-	-	-	-
S11	SNAP Fraud and Abuse Detection and Prevention Fund	0.01	0.01	0.01	-	0.01	-
S12	Child Care Licensing Trust Fund	0.00	-	-	-	-	-
S13	Juvenile Detention Licensing Trust Fund	-	-	-	-	-	-
S14	Exploited Children's Special Fund	-	-	-	-	-	-
S15	Early Learning Center Licensing Trust Fund	-	-	-	-	-	-
SS1	Help Louisiana Vote Fund	6.01	-	-	-	-	-
SS2	Voting Technology Fund	5.22	-	-	-	-	-
SSA	Help Louisiana Vote Fund, Election Admin	-	-	-	-	-	-
SSC	Help Louisiana Vote Fund, HAVA Requirements Acct	-	-	-	-	-	-
SSD	Help Louisiana Vote Fund, Voting Access Account	-	-	-	-	-	-
ST1	Incentive Fund	-	-	-	-	-	-
ST3	Evangeline Parish Rec. District Support Fund	-	-	-	-	-	-
ST5	Debt Service Assistance Fund	-	-	-	-	-	-
ST9	Major Events Fund	-	-	-	-	-	-
STA	Geaux Pass Transition Fund	0.00	-	-	-	-	-
STB	2013 Amnesty Collections Fund	0.01	-	-	-	-	-
STC	Unfunded Accrued Liability Fund	0.01	-	-	-	-	-
STD	Debt Recovery Fund	-	-	-	-	-	-
STE	Crescent City Amnesty Refund Fund	0.13	-	-	-	-	-
STF	Fiscal Administrator Revolving Loan Fund	0.45	0.50	0.50	-	0.50	-
STI	Oil and Gas Royalties Dispute Payments Fund	-	-	0.45	0.45	0.45	0.45
T01	Acadia Parish Visitor Enterprise Fund	0.03	0.10	0.10	-	0.10	-
T02	Allen Parish Capital Improvements Fund	0.01	0.22	0.22	-	0.22	-
T03	Ascension Parish Visitor Enterprise Fund	0.29	1.25	1.25	-	1.25	-
T05	Avoyelles Parish Visitor Enterprise Fund	0.00	0.12	0.12	-	0.12	-
T06	Beauregard Parish Community Improvement Fund	0.23	0.11	0.11	-	0.11	-
T07	Bienville Parish Tourism & Economic Development Fund	-	0.03	0.03	-	0.03	-
T08	Bossier City Riverfront and Civic Center Fund	3.80	1.88	1.88	-	1.88	-
T09	Shreveport Riverfront and Convention Center and Independence Stadium Fund	1.62	1.99	1.99	-	1.99	-
T10	West Calcasieu Community Center Fund	0.44	1.29	1.29	-	1.29	-
T11	Caldwell Parish Economic Development Fund	0.00	0.00	0.00	-	0.00	-
T12	Cameron Parish Tourism Development Fund	0.07	0.02	0.02	-	0.02	-
T14	Town of Homer Economic Development Fund	0.03	0.02	0.02	-	0.02	-
T15	Concordia Parish Economic Development Fund	-	0.09	0.09	-	0.09	-
T16	Desoto Parish Visitor Enterprise Fund	0.71	0.15	0.15	-	0.15	-
T17	EBR Parish Riverside Centroplex Fund	0.23	1.25	1.25	-	1.25	-
T18	East Carroll Parish Visitor Enterprise Fund	-	0.01	0.01	-	0.01	-
T19	East Feliciana Tourist Commission Fund	0.02	0.00	0.00	-	0.00	-
T20	Evangeline Visitor Enterprise Fund	0.20	0.04	0.04	-	0.04	-
T21	Franklin Parish Visitor Enterprise Fund	0.09	0.03	0.03	-	0.03	-
T23	Iberia Parish Tourist Commission Fund	-	0.42	0.42	-	0.42	-
T24	Iberville Parish Visitor Enterprise Fund	0.15	0.12	0.12	-	0.12	-
T25	Jackson Parish Economic Development and Tourism Fund	0.29	0.03	0.03	-	0.03	-
T26	Jefferson Parish Convention Center Fund	0.51	3.10	3.10	-	3.10	-
T27	Jefferson Davis Parish Visitor Enterprise Fund	0.09	0.16	0.16	-	0.16	-
T28	Lafayette Parish Visitor Enterprise Fund	-	3.14	3.14	-	3.14	-
T29	Lafourche Parish Enterprise Fund	0.31	0.35	0.35	-	0.35	-
T30	Lasalle Economic Development District Fund	-	0.02	0.02	-	0.02	-
T31	Lincoln Parish Visitor Enterprise Fund	-	0.26	0.26	-	0.26	-
T32	Livingston Parish Tourism and Economic Development Fund	0.01	0.33	0.33	-	0.33	-
T34	Morehouse Parish Visitor Enterprise Fund	-	0.04	0.04	-	0.04	-
T36	New Orleans Metropolitan Convention and Visitors Bureau Fund	-	11.20	11.20	-	11.20	-
T37	Ouachita Parish Visitor Enterprise Fund	1.11	1.55	1.55	-	1.55	-
T38	Plaquemines Parish Visitor Enterprise Fund	0.48	0.23	0.23	-	0.23	-
T39	Pointe Coupee Parish Visitor Enterprise Fund	0.26	0.04	0.04	-	0.04	-
T40	Alexandria/Pineville Exhibition Hall Fund	0.86	0.25	0.25	-	0.25	-
T41	Red River Visitor Enterprise Fund	0.05	0.03	0.03	-	0.03	-
T42	Richland Visitor Enterprise Fund	0.74	0.12	0.12	-	0.12	-
T43	Sabine Parish Tourism Improvement Fund	0.03	0.17	0.17	-	0.17	-
T44	St. Bernard Parish Enterprise Fund	0.24	0.12	0.12	-	0.12	-
T45	St. Charles Parish Enterprise Fund	1.53	0.23	0.23	-	0.23	-
T47	St. James Parish Enterprise Fund	0.11	0.03	0.03	-	0.03	-
T48	St. John the Baptist Convention Facility Fund	1.54	0.33	0.33	-	0.33	-
T49	St. Landry Parish Historical Development Fund #1	0.20	0.37	0.37	-	0.37	-
T50	St. Martin Parish Enterprise Fund	0.10	0.17	0.17	-	0.17	-
T51	St. Mary Parish Visitor Enterprise Fund	0.15	0.60	0.60	-	0.60	-
T52	St. Tammany Parish Fund	1.30	1.86	1.86	-	1.86	-
T53	Tangipahoa Parish Tourist Commission Fund	0.34	0.52	0.52	-	0.52	-
T54	Tensas Parish Visitor Enterprise Fund	0.00	0.00	0.00	-	0.00	-
T55	Houma/Terrebonne Tourist Fund	-	0.57	0.57	-	0.57	-
T56	Union Parish Visitor Enterprise Fund	0.06	0.03	0.03	-	0.03	-
T57	Vermilion Parish Visitor Enterprise Fund	-	0.12	0.12	-	0.12	-
T60	Webster Parish Convention and Visitors Commission Fund	-	0.17	0.17	-	0.17	-

Schedule E1

OFFICIAL FORECAST							
REVENUE ESTIMATING CONFERENCE							
FISCAL YEAR 2019-2020 FORECAST - STATUTORY DEDICATIONS							
ADOPTED 5.11.20 P. 24 (In Million \$)							
		ADOPTED				ADOPTED	
		Beginning	Official	Proposed	DOA	As Per DOA	LFO
		Balance	Forecast	DOA	over/under	LFO	over/under
		as of	FY20	FY20	Official	FY20	Official
SD #	STATUTORY DEDICATION	7/1/2019	4/10/2019	5/11/2020	Forecast	5/11/2020	Forecast
T61	West Baton Rouge Parish Visitor Enterprise Fund	0.11	0.52	0.52	-	0.52	-
T62	West Carroll Parish Visitor Enterprise Fund	0.04	0.02	0.02	-	0.02	-
T64	Winn Parish Tourism Fund	0.14	0.06	0.06	-	0.06	-
TA0	Calcasieu Parish Higher Education Improvement Fund	1.29	1.44	1.44	-	1.44	-
TA1	Shreveport-Bossier City Visitor Enterprise Fund	0.15	0.56	0.56	-	0.56	-
TA2	Vernon Parish Legislative Community Improvement Fund	-	0.43	0.43	-	0.43	-
TA3	Alexandria/Pineville Area Tourism Fund	0.09	0.22	0.22	-	0.22	-
TA4	Rapides Parish Economic Development Fund	1.32	0.37	0.37	-	0.37	-
TA5	Natchitoches Parish Visitor Enterprise Fund	0.13	0.11	0.11	-	0.11	-
TA6	Lincoln Parish Municipalities Fund	-	0.26	0.26	-	0.26	-
TA7	East Baton Rouge Community Improvement Fund	-	2.58	2.58	-	2.58	-
TA8	East Baton Rouge Parish Enhancement Fund	0.39	1.29	1.29	-	1.29	-
TA9	Washington Parish Tourist Commission Fund	0.01	0.04	0.04	-	0.04	-
TB0	Grand Isle Tourist Commission Account	0.30	0.03	0.03	-	0.03	-
TB1	Gretna Tourist Commission Enterprise Account	0.06	0.12	0.12	-	0.12	-
TB2	Lake Charles Civic Center Fund	2.50	1.16	1.16	-	1.16	-
TB3	New Orleans Area Economic Development Fund	0.56	0.00	0.00	-	0.00	-
TB4	River Parishes Convention Tourism and Visitor Commission Fund	0.08	0.20	0.20	-	0.20	-
TB5	St. Francisville Economic Development Fund	0.30	0.18	0.18	-	0.18	-
TB6	Tangipahoa Parish Economic Development Fund	0.09	0.18	0.18	-	0.18	-
TB7	Washington Parish Infrastructure and Park Fund	-	0.05	0.05	-	0.05	-
TB8	Pineville Economic Development Fund	0.81	0.22	0.22	-	0.22	-
TB9	Washington Parish Economic Development and Tourism Fund	0.00	0.01	0.01	-	0.01	-
TC0	Terrebonne Parish Visitor Enterprise Fund	-	0.56	0.56	-	0.56	-
TC1	Bastrop Municipal Center Fund	0.08	0.04	0.04	-	0.04	-
TC2	Rapides Parish Coliseum Fund	0.03	0.07	0.07	-	0.07	-
TC3	Madison Parish Visitor Enterprise Fund	0.02	0.04	0.04	-	0.04	-
TC4	Natchitoches Historical District Development Fund	0.55	0.32	0.32	-	0.32	-
TC5	Baker Economic Development Fund	0.01	0.04	0.04	-	0.04	-
TC6	Claiborne Parish Tourism and Economic Development Fund	0.00	0.00	0.00	-	0.00	-
TC7	Ernest N. Morial Convention Center Phase IV Expansion Project Fund	-	2.00	2.00	-	2.00	-
TC8	New Orleans Sports Franchise Fund	-	10.00	10.00	-	10.00	-
TC9	Lafourche Parish Assoc. for Retarded Citizens (ARC) Training and Dev Fund	0.07	0.34	0.34	-	0.34	-
TD0	Vernon Parish Legislative Improvement Fund No. 2	0.09	-	-	-	-	-
TD1	Grant Parish Economic Development Fund	0.01	0.00	0.00	-	0.00	-
TD2	New Orleans Quality of Life Fund	5.09	6.21	6.21	0.00	6.21	0.00
54N	TTF-Federal	-	-	-	-	-	-
V01	Oil Spill Contingency Fund	12.41	3.74	3.88	0.14	3.88	0.14
V02	Drug Abuse Education and Treatment Fund	0.36	0.24	0.37	0.13	0.37	0.13
V13	Battered Women Shelter Fund	0.01	0.09	0.09	-	0.09	-
V19	Future Medical Care Fund	2.64	2.00	2.00	-	2.00	-
V20	Louisiana Manufactured Housing Commission Fund	0.08	0.32	0.28	(0.05)	0.28	(0.05)
V21	LA Animal Welfare Fund	-	-	-	-	-	-
V25	Overcollections Fund	-	-	3.40	3.40	3.40	3.40
V26	Energy Performance Contract Fund	0.01	0.03	0.03	-	0.03	-
V29	State Emergency Response Fund	0.25	1.10	1.10	-	1.10	-
V31	Louisiana Public Defender Fund	1.50	40.00	40.00	-	40.00	-
V32	Community Water Enrichment Fund	0.00	-	-	-	-	-
V33	Louisiana Stadium and Exposition District License Plate Fund	0.00	0.60	0.60	-	0.60	-
V34	Post Employment Benefits Trust Fund	-	-	-	-	-	-
V36	Louisiana Safe Return Representation Program	-	-	-	-	-	-
W01	Conservation Fund	82.81	70.00	60.16	(9.84)	60.16	(9.84)
W02	Seafood Promotion and Marketing Fund	0.21	0.32	0.29	(0.03)	0.29	(0.03)
W03	Louisiana Fur Public Education and Marketing Fund	0.40	0.06	0.06	(0.00)	0.06	(0.00)
W04	Artificial Reef Development Fund	22.84	6.36	7.41	1.05	7.41	1.05
W05	Wildlife Habitat & Natural Heritage Trust	6.27	0.96	0.84	(0.13)	0.84	(0.13)
W07	Scenic Rivers Fund	0.03	0.03	0.01	(0.02)	0.01	(0.02)
W08	LA Duck License Stamp and Print Fund	3.31	0.90	0.40	(0.50)	0.40	(0.50)
W09	Louisiana Alligator Resource Fund	4.59	2.60	2.66	0.06	2.66	0.06
W10	Lifetime License Endowment Fund	22.69	0.63	0.67	0.04	0.67	0.04
W11	Natural Heritage Account	0.18	0.03	0.02	(0.01)	0.02	(0.01)
W12	Reptile & Amphibian Research Fund	0.01	0.05	0.00	(0.05)	0.00	(0.05)
W15	Louisiana Help Our Wildlife Fund	0.03	0.01	0.01	(0.00)	0.01	(0.00)
W16	Louisiana Wild Turkey Stamp Fund	0.79	0.06	0.06	0.00	0.06	0.00
W18	Oyster Development Fund	0.45	0.19	0.14	(0.05)	0.14	(0.05)
W20	Conservation – Waterfowl Account	0.24	0.02	0.03	0.01	0.03	0.01
W21	Saltwater Fishery Enforcement Fund	0.00	0.01	-	(0.01)	-	(0.01)
W22	Shrimp Marketing & Promotion Account	0.66	0.08	0.07	(0.01)	0.07	(0.01)
W23	Conservation of the Black Bear Account	0.42	0.41	0.43	0.02	0.43	0.02
W24	Conservation–Quail Account	0.06	0.04	0.00	(0.04)	0.00	(0.04)
W26	Conservation–White Tail Deer Account	0.09	0.01	0.01	0.00	0.01	0.00
W27	Aquatic Plant Control Fund	0.37	1.32	1.30	(0.02)	1.30	(0.02)
W28	Public Oyster Seed Ground Development Account	3.38	2.50	2.10	(0.40)	2.10	(0.40)
W29	Enforcement Emergency Situation Response Account	0.10	0.09	0.00	(0.09)	0.00	(0.09)
W30	Fish & Wildlife Violations Reward Fund	0.00	0.01	0.01	-	0.01	-
W31	Shrimp Trade Petition Account	-	0.01	-	(0.01)	-	(0.01)
W32	White Lake Property Fund	2.96	1.60	1.41	(0.19)	1.41	(0.19)

Schedule E1

REVENUE ESTIMATING CONFERENCE							
FISCAL YEAR 2019-2020 FORECAST - STATUTORY DEDICATIONS							
(In Million \$)							
		ADOPTED			ADOPTED		
SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2019	Official Forecast FY20 4/10/2019	Proposed DOA FY20 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY20 5/11/2020	LFO over/under Official Forecast
W33	Crab Promotion and Marketing Account	0.26	0.04	0.05	0.01	0.05	0.01
W34	Derelict Crab Trap Removal Program Account	0.15	0.06	0.06	0.00	0.06	0.00
W35	Rare and Endangered Species Account	0.04	0.01	0.01	(0.00)	0.01	(0.00)
W36	Litter Abatement and Education Account	1.31	1.22	1.30	0.08	1.30	0.08
W37	MC Davis Conservation Fund	0.00	0.26	-	(0.26)	-	(0.26)
W38	Atchafalaya Delta WMA Mooring Account	0.26	0.05	0.05	-	0.05	-
W39	Hunters for the Hungry Account	0.02	0.10	0.10	0.00	0.10	0.00
W40	Saltwater Fish Research and Conservation Fund	0.41	2.00	1.52	(0.48)	1.52	(0.48)
Y01	Motor Carrier Regulation Fund	0.28	0.33	0.21	(0.12)	0.21	(0.12)
Y04	Telephonic Solicitation Relief Fund	0.08	0.25	0.24	(0.01)	0.24	(0.01)
Z05	Tideland Fund	-	-	-	-	-	-
Z06	State Revenue Sharing Fund	-	-	-	-	-	-
Z07	Louisiana Investment Fund For Enhancement	0.00	-	-	-	-	-
Z08-2	Budget Stabilization Fund - BP Settlement	-	24.00	24.00	0.00	24.00	0.00
Z08-3	Budget Stabilization Fund - Surplus	-	-	133.63	133.63	133.63	133.63
Z09	Mineral Resources Audit and Settlement Fund	-	-	-	-	-	-
Z10	Louisiana Education Quality Trust Fund Permanent Trust Fund	1,281.84	-	-	-	-	-
Z12	Coastal Protection and Restoration Fund	-	291.41	265.65	(25.76)	265.65	(25.76)
Z14	Wetlands-Mitigation Account	2.81	-	-	-	-	-
Z15	Deepwater Horizon Economic Damages Fund	-	-	-	-	-	-
Z20	Millennium Leverage Fund	-	-	-	-	-	-
Z24	Agricultural & Seafood Products Support Fund	-	-	-	-	-	-
Z25	Revenue Stabilization Trust Fund	-	-	-	-	-	-
Total		3,244.84	1,246.44	1,520.30	273.86	1,520.30	273.86
Notes:							
1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years.							
2) For presentation purposes, the revenues are rounded to 2 decimal places.							
3) Due to minor understatements of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement.							

OFFICIAL FORECAST
ADOPTED 5.11.20 *أ.أ.أ.*

OFFICIAL FORECAST

ADOPTED 5.11.20 J.A.

Schedule E2

REVENUE ESTIMATING CONFERENCE						
FISCAL YEAR 2019-2020 FORECAST - STATUTORY DEDICATIONS						
(In Million \$)						
ADOPTED				ADOPTED		
SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2019	Official Forecast FY20 4/10/2019	Proposed DOA FY20 5/11/2020	DOA over/under Official Forecast	LFO over/under Official Forecast
A14	Forestry Productivity Fund	7.84	2.70	2.00	(0.70)	(0.20)
A15	Petroleum Products Fund	0.63	4.42	4.06	(0.36)	-
DS1	Highway Fund #2 - Motor Vehicle License Tax	0.93	6.68	6.46	(0.22)	(0.25)
E02	Telecommunications for the Deaf Fund	2.91	2.70	2.80	(0.10)	0.70
E38	Workforce Training Rapid Response Fund	0.03	10.00	10.00	-	-
ED6	Louisiana Economic Development Fund	8.90	11.01	11.16	0.16	0.30
EDM	Marketing Fund	0.01	2.00	2.00	-	-
EDR	Rapid Response Fund	39.13	11.00	10.00	(1.00)	(1.00)
G01	Lottery Proceeds Fund	110.15	188.00	170.65	2.65	2.70
G04	Riverboat Gaming Enforcement Fund	1.06	66.43	44.24	(22.19)	(23.72)
H08	Louisiana Medical Assistance Trust Fund	7.61	644.20	611.95	(32.25)	(24.64)
H10	Compulsive & Problem Gaming Fund	1.80	2.50	2.50	-	-
H30	New Opportunities Waiver (NOW) Fund	26.89	-	-	-	-
H39	Tobacco Tax Medicaid Match Fund	11.68	119.34	108.54	(10.81)	(7.13)
HW9	State Highway Improvement Fund	109.83	60.14	57.98	(2.16)	(2.34)
HWF	New Orleans Ferry Fund	-	-	1.14	1.14	1.14
HWH	Regional Maintenance and Improvement Fund	-	-	0.97	0.97	0.97
I02	Fireman Training Fund	-	3.36	3.54	0.19	0.11
I03	Two Percent Fire Insurance Fund	5.37	22.42	24.03	1.61	0.91
I05	Retirement System-Insurance Proceeds	-	72.25	69.48	(2.76)	0.84
I06	Municipal Fire and Police Civil Service Operating Fund	0.01	2.58	2.48	(0.10)	0.03
JS9	Tobacco Settlement Enforcement Fund	0.13	0.40	0.40	-	-
N07	Mineral and Energy Operation Fund	5.73	4.85	2.50	(2.35)	(2.35)
P01	Louisiana Fire Marshal Fund	-	16.57	16.40	(0.17)	0.77
P29	Louisiana State Police Salary Fund	-	15.60	15.60	-	-
P41	Drivers License Escrow Fund	13.64	3.75	3.10	(0.65)	(2.41)
Q01	Hazardous Waste Site Cleanup Fund	5.06	5.98	2.60	(3.38)	(3.08)
RVA	Sports Facility Assistance Fund	0.02	4.22	4.20	(0.02)	(0.02)
ST4	Unclaimed Property Leverage Fund	46.40	15.00	15.00	-	-
ST6	Legislative Capitol Technology Enhancement Fund	0.00	10.00	10.00	-	-
Y03	Utility & Carrier Inspection/Supervision Fund	4.25	8.70	8.70	-	-
Z02	Parish Road Royalty Fund	3.60	17.59	12.66	(5.03)	(3.88)
Z08-1	Budget Stabilization Fund	405.30	1.00	1.00	-	(1.00)
Z09	Mineral Resources Audit and Settlement Fund	10.48	-	-	-	-
Z11	Louisiana Quality Education Support Fund	0.00	45.30	40.00	(5.30)	(6.30)
Z12	Coastal Protection and Restoration Fund	283.23	291.41	14.68	(276.73)	(276.36)
Z25	Revenue Stabilization Trust Fund	30.52	-	-	-	-
Transportation Trust Fund						
TT1	Transportation Trust Fund	53.85	125.29	119.94	(5.35)	(1.98)
TT2	TTF-Timed Account	-	-	-	-	-
TT3	T.T.F. 4 Cents Revenue	21.21	131.12	113.60	(17.52)	(12.68)
TT4	Transportation Trust Fund - TIMED	-	-	-	-	-
S4P	TTF-Regular	-	524.48	454.40	(70.08)	(50.72)
Severance Tax - Parishes						
Z03	General Severance Tax-Parish	(4.24)	43.30	30.64	(12.66)	(12.40)
Z04	Timber Severance Tax - Parish	(0.00)	13.70	8.88	(4.72)	(4.20)
Video Draw Poker						
G03	Video Draw Poker Device Fund	-	56.20	46.03	(10.17)	(18.48)
G05	Video Draw Poker Device Purse Supplement Fund	0.52	2.96	2.15	(0.81)	(0.89)
Racetrack Slots						
A07	Louisiana Agricultural Finance Authority Fund	0.02	12.00	12.00	-	-
E29	St. Landry Parish Excellence Fund	0.11	0.65	0.44	(0.22)	(0.24)
E30	Calcasieu Parish Fund	0.38	1.34	0.94	(0.40)	(0.47)
E33	Bossier Parish Truancy Program Fund	0.21	0.30	0.23	(0.07)	(0.07)
E34	Orleans Parish Excellence Fund	0.06	0.31	0.22	(0.09)	(0.08)
G09	Pari-mutuel Live Racing Facility Gaming Control Fund	-	8.21	8.27	0.06	0.06
G11	Equine Health Studies Program Fund	-	0.75	0.75	-	-
G12	Southern University AgCenter Program Fund	0.05	0.75	0.75	-	-
G13	Beautification and Improvement of the New Orleans City Park Fund	0.41	1.86	1.45	(0.41)	(0.25)
G14	Greater New Orleans Sports Foundation Fund	0.00	1.00	0.83	(0.17)	(0.06)
G15	Algiers Economic Development Foundation Fund	0.00	0.10	0.10	-	-
G16	N. O. Urban Tourism and Hospitality Training in Econ. Dev. Foundation Fund	0.11	0.10	0.10	-	-
G17	Beautification Project For New Orleans Neighborhoods Fund	0.10	0.10	0.10	-	-
G18	Friends of NORD Fund	0.00	0.10	0.10	-	-
G19	New Orleans Sports Franchise Assistance Fund	0.71	2.75	1.69	(1.06)	(0.80)
S06	Rehabilitation for the Blind and Visually Impaired Fund	0.43	2.00	2.00	-	-
Casino (SELF Fund also includes Riverboats Revenue)						
G10	Support Education in Louisiana First Fund	13.43	150.87	104.17	(46.70)	(47.25)
G20	Casino Support Services Fund	-	-	-	-	-
Tobacco Tax Health Care Fund / Tobacco Regulation Enforcement Fund						
E32	Tobacco Tax Health Care Fund	0.46	28.64	25.15	(3.49)	(1.71)
RVC	Tobacco Regulation Enforcement Fund	0.62	0.60	0.90	0.30	(0.04)
Tobacco Settlement 4 cent Tobacco Tax Dedication						
Z13	Louisiana Fund	4.79	14.06	14.39	0.33	0.33
Z17	Health Excellence Fund	467.56	26.72	24.68	(2.04)	(2.40)
Z18	Education Excellence Fund	479.55	17.17	15.66	(1.51)	(1.83)
Z19	TOPS Fund	478.48	59.34	58.82	(0.52)	(0.83)
Total (Page 2 Funds)		2,661.93	2,878.85	2,342.00	(536.85)	(503.17)
Total (Act 419)		3,244.84	1,246.44	1,520.30	273.86	273.86
Total Funds		5,906.77	4,125.29	3,862.30	(262.99)	(229.31)
Notes:						
1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years						
2) For presentation purposes, the revenues are rounded to 2 decimal places.						
3) Due to minor understatement of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement.						
4) The estimates may differ from the Page 2 estimates amounts due to interest or other revenue sources that are not part of Page 2						

Schedule F1

OFFICIAL FORECAST
ADOPTED 5-11-20 2.41.

REVENUE ESTIMATING CONFERENCE FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS (In Million \$)

					ADOPTED	
		Official Forecast FY21 4/10/2019	Proposed DOA FY21 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY21 5/11/2020	LFO over/under Official Forecast
SD #	STATUTORY DEDICATION					
A01	Fuller-Edwards Arboretum Trust	-	-	-	-	-
A02	Structural Pest Control Commission Fund	-	1.46	1.46	1.46	1.46
A09	Pesticide Fund	-	5.77	5.77	5.77	5.77
A11	Forest Protection Fund	-	0.82	0.82	0.82	0.82
A12	Boll Weevil Eradication Fund	-	-	-	-	-
A13	Agricultural Commodity Commission Self-Insurance Fund	-	0.07	0.07	0.07	0.07
A17	Livestock Brand Commission Fund	-	0.01	0.01	0.01	0.01
A18	Agricultural Commodity Dealers & Warehouse Fund	-	2.28	2.28	2.28	2.28
A21	Seed Commission Fund	-	1.13	1.13	1.13	1.13
A22	Sweet Potato Pests & Diseases Fund	-	0.20	0.20	0.20	0.20
A23	Weights and Measures Fund	-	2.48	2.48	2.48	2.48
A27	Grain and Cotton Indemnity Fund	-	0.62	0.62	0.62	0.62
A28	La. Buy Local Purchase Incentive Program Fund	-	-	-	-	-
A29	Feed and Fertilizer Fund	-	3.27	3.27	3.27	3.27
A30	Horticulture and Quarantine Fund	-	2.55	2.55	2.55	2.55
C01	Dept. Agriculture---Sweet Potato	-	-	-	-	-
C02	Dept. Agriculture---Strawberry Adv.	-	-	-	-	-
C03	Dept. Agriculture---Egg Commission	-	-	-	-	-
C05	Chiropractic Examiners Board	-	-	-	-	-
C06	Contractor Licensing Board	-	-	-	-	-
C08	Louisiana State Board of Private Security Examiners Fund	-	-	-	-	-
C09	LA State Board Of Private Investigator Examiners	-	-	-	-	-
C11	Louisiana Rice Research Board Fund	-	-	-	-	-
CR1	Crime Victims Reparations Fund	-	5.75	5.75	5.75	5.75
CR5	DNA Testing Post-Conviction Relief for Indigents Fund	-	0.05	0.05	0.05	0.05
CR6	Adult Probation & Parole Officer Retirement Fund	-	1.00	1.00	1.00	1.00
CT4	Louisiana State Parks Improvement and Repair Fund	-	11.23	11.23	11.23	11.23
CT5	Archaeological Curation Fund	-	0.08	0.08	0.08	0.08
CT9	Poverty Point Reservoir Development Fund	-	0.50	0.50	0.50	0.50
CTA	Audubon Golf Trail Development Fund	-	-	-	-	-
DS4	Lake Charles Harbor-Terminal District Fund	-	-	-	-	-
E11	Higher Education Louisiana Partnership Fund	-	-	-	-	-
E16	Louisiana Education Tuition and Savings Fund	-	-	-	-	-
E17	Savings Enhancement Fund	-	-	-	-	-
E18	Higher Education Initiatives Fund	-	-	-	-	-
E23	Louisiana Charter School Startup Loan Fund	-	0.22	0.22	0.22	0.22
E36	Variable Earnings Transaction Fund	-	-	-	-	-
E41	Medical and Allied Health Professional Education Scholarship and Loan Fund	-	0.20	0.20	0.20	0.20
E48	Louisiana Education Workforce Training	-	-	-	-	-
E49	Science, Technology, Engineering, and Math (STEM) Education Fund	-	-	-	-	-
E50	ABLE Account	-	-	-	-	-
E51	Louisiana Early Childhood Education Fund	-	-	-	-	-
ED5	Louisiana Mega-project Development Fund	-	0.15	0.15	0.15	0.15
ED6	Louisiana Economic Development Fund	-	0.23	0.23	0.23	0.23
EDD	Major Events Incentive Program Subfund	-	-	-	-	-
EDE	Entertainment Promotion and Marketing Fund	-	-	-	-	-
EDH	Louisiana Entertainment Development Fund	-	2.80	2.80	2.80	2.80
EDR	Rapid Response Fund	-	0.90	0.90	0.90	0.90
FS1	Free School Fund Interest	-	-	-	-	-
FS2	Free School Fund Investments	-	-	-	-	-
FS3	Free School Fund Vacant Estates	-	-	-	-	-
G07	Avoyelles Parish Local Government Gaming Mitigation Fund	-	0.14	0.14	0.14	0.14
H09	Nursing Home Residents' Trust Fund	-	1.00	1.00	1.00	1.00
H12	Health Care Facility Fund	-	0.30	0.30	0.30	0.30
H14	Medical Assistance Programs Fraud Detection Fund	-	2.73	2.73	2.73	2.73
H18	Vital Records Conversion Fund	-	0.41	0.41	0.41	0.41
H19	Medicaid Trust Fund for the Elderly	-	-	-	-	-
H22	Drinking Water Revolving Loan Fund	-	34.00	34.00	34.00	34.00
H26	Community & Family Support System Fund	-	-	-	-	-
H34	LA Emergency Response Network Fund	-	-	-	-	-
H37	Hospital Stabilization Fund	-	113.46	113.46	113.46	113.46
H40	Home Health Agency Trust Fund	-	-	-	-	-
HW3	Right-of-Way Permit Processing Fund	-	0.43	0.43	0.43	0.43
HWA	LTRC Transportation Training & Education Center Fund	-	0.59	0.59	0.59	0.59
HWE	Crescent City Transition Fund	-	0.15	0.15	0.15	0.15
I01	Patients' Compensation Fund	-	-	-	-	-
I09	Insurance Fraud Investigation Fund	-	6.27	6.27	6.27	6.27
I12	Automobile Theft and Insurance Fraud Prevention Authority Fund	-	0.19	0.19	0.19	0.19
IEBSD	IEB Statutory Dedication	-	-	-	-	-
JS5	Department of Justice Legal Support Fund	-	1.60	1.60	1.60	1.60
JS6	Tobacco Control Special Fund	-	0.02	0.02	0.02	0.02
JS7	Department of Justice Debt Collection Fund	-	4.83	4.83	4.83	4.83
JU1	Trial Court Case Management Information Fund	-	4.00	4.00	4.00	4.00
JU2	Judges' Supplemental Compensation Fund	-	6.50	6.50	6.50	6.50

Schedule F1

OFFICIAL FORECAST

ADOPTED 5-11-20 2nd

REVENUE ESTIMATING CONFERENCE FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS (In Million \$)

					ADOPTED	
		Official Forecast FY21 4/10/2019	Proposed DOA FY21 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY21 5/11/2020	LFO over/under Official Forecast
SD #	STATUTORY DEDICATION					
JU5	Innocence Compensation Fund		0.59	0.59	0.59	0.59
LB1	Workers' Compensation Second Injury Fund	-	60.00	60.00	60.00	60.00
LB4	Office of Workers' Compensation Administrative Fund	-	16.50	16.50	16.50	16.50
LB5	Incumbent Worker Training Account	-	20.00	20.00	20.00	20.00
LB6	Employment Security Administration Account	-	4.00	4.00	4.00	4.00
LB7	Penalty and Interest Account	-	4.61	4.61	4.61	4.61
N02	Coastal Resources Trust Fund	-	0.66	0.66	0.66	0.66
N03	Federal Energy Settlement Fund	-	-	-	-	-
N04	Fisherman's Gear Compensation Fund	-	0.70	0.70	0.70	0.70
N05	Oilfield Site Restoration Fund	-	10.95	10.95	10.95	10.95
N07	Mineral and Energy Operation Fund	-	1.26	1.26	1.26	1.26
N08	Underwater Obstruction Removal Fund	-	0.29	0.29	0.29	0.29
N09	Oil and Gas Regulatory Fund	-	15.78	15.78	15.78	15.78
N10	Natural Resource Restoration Trust Fund	-	303.70	303.70	303.70	303.70
N12	Coastal Passes Stabilization and Restoration Fund	-	-	-	-	-
N14	Carbon Dioxide Geologic Storage Trust Fund	-	-	-	-	-
P05	Public Safety DWI Testing, Maintenance, and Training Fund	-	0.50	0.50	0.50	0.50
P07	Louisiana Towing and Storage Fund	-	0.30	0.30	0.30	0.30
P09	Disability Affairs Trust Fund	-	0.26	0.26	0.26	0.26
P11	Concealed Handgun Permit Fund	-	2.95	2.95	2.95	2.95
P12	Right to Know Fund	-	0.04	0.04	0.04	0.04
P13	Underground Damages Prevention Fund	-	0.02	0.02	0.02	0.02
P16	Liquefied Petroleum Gas Commission Rainy Day Fund	-	1.60	1.60	1.60	1.60
P19	Hazardous Materials Emergency Response Fund	-	0.25	0.25	0.25	0.25
P21	Explosives Trust Fund	-	0.22	0.22	0.22	0.22
P24	Office of Motor Vehicles Customer Service and Technology Fund	-	6.50	6.50	6.50	6.50
P28	Criminal Identification and Information Fund	-	8.70	8.70	8.70	8.70
P31	Department of Public Safety Peace Officers Fund	-	0.25	0.25	0.25	0.25
P32	Louisiana Life Safety and Property Protection Trust Fund	-	0.73	0.73	0.73	0.73
P34	Unified Carrier Registration Agreement Fund	-	4.00	4.00	4.00	4.00
P35	Louisiana Highway Safety Fund	-	0.00	0.00	0.00	0.00
P36	Industrialized Building Program Fund	-	0.33	0.33	0.33	0.33
P38	Camp Minden Fire Protection Fund	-	0.05	0.05	0.05	0.05
P39	Insurance Verification System Fund	-	34.00	34.00	34.00	34.00
P42	Handling Fee Escrow Fund	-	-	-	-	-
P43	Volunteer Firefighters' Tuition Reimbursement Fund	-	-	-	-	-
Q01	Hazardous Waste Site Cleanup Fund	-	2.88	2.88	2.88	2.88
Q03	Clean Water State Revolving Fund	-	52.86	52.86	52.86	52.86
Q05	Motor Fuels Underground Tank	-	25.71	25.71	25.71	25.71
Q06	Waste Tire Management Fund	-	13.33	13.33	13.33	13.33
Q07	Lead Hazard Reduction Fund	-	0.14	0.14	0.14	0.14
Q08	Oyster Sanitation Fund	-	0.30	0.30	0.30	0.30
RK1	Rockefeller Wildlife Refuge and Game Preserve Fund	-	3.39	3.39	3.39	3.39
RK2	Rockefeller Wildlife Refuge Trust and Protection Fund	-	2.59	2.59	2.59	2.59
RS1	Marsh Island Operating Fund	-	0.90	0.90	0.90	0.90
RS2	Russell Sage/Marsh Island Refuge Fund	-	0.83	0.83	0.83	0.83
RS3	Russell Sage/Marsh Island Capital Improvement Fund	-	0.03	0.03	0.03	0.03
RS4	Russell Sage Special Fund #2	-	0.04	0.04	0.04	0.04
RV4	Tax Commission Expense Fund	-	2.54	2.54	2.54	2.54
RV9	Telephone Company Property Assessment Relief Fund	-	-	-	-	-
RVE	UAL Account	-	-	-	-	-
S01	Children's Trust Fund	-	0.77	0.77	0.77	0.77
S02	Fraud Detection Fund	-	0.72	0.72	0.72	0.72
S04	Traumatic Head & Spinal Cord Injury Trust Fund	-	1.65	1.65	1.65	1.65
S05	Blind Vendors Trust Fund	-	0.41	0.41	0.41	0.41
S07	Louisiana Military Family Assistance Fund	-	0.12	0.12	0.12	0.12
S10	Status of Grandparents Raising Grandchildren Fund	-	-	-	-	-
S12	Child Care Licensing Trust Fund	-	-	-	-	-
S13	Juvenile Detention Licensing Trust Fund	-	-	-	-	-
S14	Exploited Children's Special Fund	-	-	-	-	-
S15	Early Learning Center Licensing Trust Fund	-	-	-	-	-
SS1	Help Louisiana Vote Fund	-	-	-	-	-
SS2	Voting Technology Fund	-	-	-	-	-
SSA	Help Louisiana Vote Fund, Election Admin	-	-	-	-	-
SSC	Help Louisiana Vote Fund, HAVA Requirements Acct	-	-	-	-	-
SSD	Help Louisiana Vote Fund, Voting Access Account	-	-	-	-	-
ST9	Major Events Fund	-	-	-	-	-
STA	Geaux Pass Transition Fund	-	-	-	-	-
STD	Debt Recovery Fund	-	-	-	-	-
STF	Fiscal Administrator Revolving Loan Fund	-	-	-	-	-
STI	Oil and Gas Royalties Dispute Payments Fund	-	-	-	-	-
T01	Acadia Parish Visitor Enterprise Fund	-	0.10	0.10	0.10	0.10
T02	Allen Parish Capital Improvements Fund	-	0.22	0.22	0.22	0.22
T03	Ascension Parish Visitor Enterprise Fund	-	1.25	1.25	1.25	1.25
T05	Avoyelles Parish Visitor Enterprise Fund	-	0.12	0.12	0.12	0.12
T06	Beauregard Parish Community Improvement Fund	-	0.11	0.11	0.11	0.11

Schedule F1

OFFICIAL FORECAST REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS
(In Million \$)

ADOPTED 5-11-20 ل.د.ج.

					ADOPTED	
		Official Forecast FY21 4/10/2019	Proposed DOA FY21 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY21 5/11/2020	LFO over/under Official Forecast
SD #	STATUTORY DEDICATION					
T07	Bienville Parish Tourism & Economic Development Fund	-	0.03	0.03	0.03	0.03
T08	Bossier City Riverfront and Civic Center Fund	-	1.88	1.88	1.88	1.88
T09	Shreveport Riverfront and Convention Center and Independence Stadium Fund	-	1.99	1.99	1.99	1.99
T10	West Calcasieu Community Center Fund	-	1.29	1.29	1.29	1.29
T11	Caldwell Parish Economic Development Fund	-	0.00	0.00	0.00	0.00
T12	Cameron Parish Tourism Development Fund	-	0.02	0.02	0.02	0.02
T14	Town of Homer Economic Development Fund	-	0.02	0.02	0.02	0.02
T15	Concordia Parish Economic Development Fund	-	0.09	0.09	0.09	0.09
T16	Desoto Parish Visitor Enterprise Fund	-	0.15	0.15	0.15	0.15
T17	EBR Parish Riverside Centroplex Fund	-	1.25	1.25	1.25	1.25
T18	East Carroll Parish Visitor Enterprise Fund	-	0.01	0.01	0.01	0.01
T19	East Feliciana Tourist Commission Fund	-	0.00	0.00	0.00	0.00
T20	Evangeline Visitor Enterprise Fund	-	0.04	0.04	0.04	0.04
T21	Franklin Parish Visitor Enterprise Fund	-	0.03	0.03	0.03	0.03
T23	Iberia Parish Tourist Commission Fund	-	0.42	0.42	0.42	0.42
T24	Iberville Parish Visitor Enterprise Fund	-	0.12	0.12	0.12	0.12
T25	Jackson Parish Economic Development and Tourism Fund	-	0.03	0.03	0.03	0.03
T26	Jefferson Parish Convention Center Fund	-	3.10	3.10	3.10	3.10
T27	Jefferson Davis Parish Visitor Enterprise Fund	-	0.16	0.16	0.16	0.16
T28	Lafayette Parish Visitor Enterprise Fund	-	3.14	3.14	3.14	3.14
T29	Lafourche Parish Enterprise Fund	-	0.35	0.35	0.35	0.35
T30	Lasalle Economic Development District Fund	-	0.02	0.02	0.02	0.02
T31	Lincoln Parish Visitor Enterprise Fund	-	0.26	0.26	0.26	0.26
T32	Livingston Parish Tourism and Economic Development Fund	-	0.33	0.33	0.33	0.33
T34	Morehouse Parish Visitor Enterprise Fund	-	0.04	0.04	0.04	0.04
T36	New Orleans Metropolitan Convention and Visitors Bureau Fund	-	11.20	11.20	11.20	11.20
T37	Ouachita Parish Visitor Enterprise Fund	-	1.55	1.55	1.55	1.55
T38	Plaquemines Parish Visitor Enterprise Fund	-	0.23	0.23	0.23	0.23
T39	Pointe Coupee Parish Visitor Enterprise Fund	-	0.04	0.04	0.04	0.04
T40	Alexandria/Pineville Exhibition Hall Fund	-	0.25	0.25	0.25	0.25
T41	Red River Visitor Enterprise Fund	-	0.03	0.03	0.03	0.03
T42	Richland Visitor Enterprise Fund	-	0.12	0.12	0.12	0.12
T43	Sabine Parish Tourism Improvement Fund	-	0.17	0.17	0.17	0.17
T44	St. Bernard Parish Enterprise Fund	-	0.12	0.12	0.12	0.12
T45	St. Charles Parish Enterprise Fund	-	0.23	0.23	0.23	0.23
T47	St. James Parish Enterprise Fund	-	0.03	0.03	0.03	0.03
T48	St. John the Baptist Convention Facility Fund	-	0.33	0.33	0.33	0.33
T49	St. Landry Parish Historical Development Fund #1	-	0.37	0.37	0.37	0.37
T50	St. Martin Parish Enterprise Fund	-	0.17	0.17	0.17	0.17
T51	St. Mary Parish Visitor Enterprise Fund	-	0.60	0.60	0.60	0.60
T52	St. Tammany Parish Fund	-	1.86	1.86	1.86	1.86
T53	Tangipahoa Parish Tourist Commission Fund	-	0.52	0.52	0.52	0.52
T54	Tensas Parish Visitor Enterprise Fund	-	0.00	0.00	0.00	0.00
T55	Houma/Terrebonne Tourist Fund	-	0.57	0.57	0.57	0.57
T56	Union Parish Visitor Enterprise Fund	-	0.03	0.03	0.03	0.03
T57	Vermilion Parish Visitor Enterprise Fund	-	0.12	0.12	0.12	0.12
T60	Webster Parish Convention and Visitors Commission Fund	-	0.17	0.17	0.17	0.17
T61	West Baton Rouge Parish Visitor Enterprise Fund	-	0.52	0.52	0.52	0.52
T62	West Carroll Parish Visitor Enterprise Fund	-	0.02	0.02	0.02	0.02
T64	Winn Parish Tourism Fund	-	0.06	0.06	0.06	0.06
TA0	Calcasieu Parish Higher Education Improvement Fund	-	1.57	1.57	1.57	1.57
TA1	Shreveport-Bossier City Visitor Enterprise Fund	-	0.56	0.56	0.56	0.56
TA2	Vernon Parish Legislative Community Improvement Fund	-	0.43	0.43	0.43	0.43
TA3	Alexandria/Pineville Area Tourism Fund	-	0.22	0.22	0.22	0.22
TA4	Rapides Parish Economic Development Fund	-	0.37	0.37	0.37	0.37
TA5	Natchitoches Parish Visitor Enterprise Fund	-	0.11	0.11	0.11	0.11
TA6	Lincoln Parish Municipalities Fund	-	0.26	0.26	0.26	0.26
TA7	East Baton Rouge Community Improvement Fund	-	2.58	2.58	2.58	2.58
TA8	East Baton Rouge Parish Enhancement Fund	-	1.29	1.29	1.29	1.29
TA9	Washington Parish Tourist Commission Fund	-	0.04	0.04	0.04	0.04
TB0	Grand Isle Tourist Commission Account	-	0.03	0.03	0.03	0.03
TB1	Gretna Tourist Commission Enterprise Account	-	0.12	0.12	0.12	0.12
TB2	Lake Charles Civic Center Fund	-	1.16	1.16	1.16	1.16
TB3	New Orleans Area Economic Development Fund	-	0.00	0.00	0.00	0.00
TB4	River Parishes Convention Tourism and Visitor Commission Fund	-	0.20	0.20	0.20	0.20
TB5	St. Francisville Economic Development Fund	-	0.18	0.18	0.18	0.18
TB6	Tangipahoa Parish Economic Development Fund	-	0.18	0.18	0.18	0.18
TB7	Washington Parish Infrastructure and Park Fund	-	0.05	0.05	0.05	0.05
TB8	Pineville Economic Development Fund	-	0.22	0.22	0.22	0.22
TB9	Washington Parish Economic Development and Tourism Fund	-	0.01	0.01	0.01	0.01
TC0	Terrebonne Parish Visitor Enterprise Fund	-	0.56	0.56	0.56	0.56
TC1	Bastrop Municipal Center Fund	-	0.04	0.04	0.04	0.04
TC2	Rapides Parish Coliseum Fund	-	0.07	0.07	0.07	0.07
TC3	Madison Parish Visitor Enterprise Fund	-	0.04	0.04	0.04	0.04

Schedule F1

OFFICIAL FORECAST

ADOPTED 5-11-20 L.H.

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS

(In Million \$)

					ADOPTED	
		Official Forecast FY21 4/10/2019	Proposed DOA FY21 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY21 5/11/2020	LFO over/under Official Forecast
SD #	STATUTORY DEDICATION					
TC4	Natchitoches Historical District Development Fund	-	0.32	0.32	0.32	0.32
TC5	Baker Economic Development Fund	-	0.04	0.04	0.04	0.04
TC6	Claiborne Parish Tourism and Economic Development Fund	-	0.00	0.00	0.00	0.00
TC7	Ernest N. Morial Convention Center Phase IV Expansion Project Fund	-	2.00	2.00	2.00	2.00
TC8	New Orleans Sports Franchise Fund	-	10.00	10.00	10.00	10.00
TC9	Lafourche Parish Assoc. for Retarded Citizens (ARC) Training and Dev Fund	-	0.34	0.34	0.34	0.34
TD0	Vernon Parish Legislative Improvement Fund No. 2	-	-	-	-	-
TD1	Grant Parish Economic Development Fund	-	0.00	0.00	0.00	0.00
TD2	New Orleans Quality of Life Fund	-	6.21	6.21	6.21	6.21
54N	TTF-Federal	-	-	-	-	-
V01	Oil Spill Contingency Fund	-	3.90	3.90	3.90	3.90
V19	Future Medical Care Fund	-	2.00	2.00	2.00	2.00
V20	Louisiana Manufactured Housing Commission Fund	-	0.28	0.28	0.28	0.28
V25	Overcollections Fund	-	-	-	-	-
V26	Energy Performance Contract Fund	-	0.03	0.03	0.03	0.03
V29	State Emergency Response Fund	-	1.10	1.10	1.10	1.10
V31	Louisiana Public Defender Fund	-	40.00	40.00	40.00	40.00
V32	Community Water Enrichment Fund	-	-	-	-	-
V33	Louisiana Stadium and Exposition District License Plate Fund	-	0.60	0.60	0.60	0.60
V34	Post Employment Benefits Trust Fund	-	-	-	-	-
V36	Louisiana Safe Return Representation Program	-	-	-	-	-
W01	Conservation Fund	-	60.16	60.16	60.16	60.16
W02	Seafood Promotion and Marketing Fund	-	0.31	0.31	0.31	0.31
W03	Louisiana Fur Public Education and Marketing Fund	-	0.06	0.06	0.06	0.06
W04	Artificial Reef Development Fund	-	7.41	7.41	7.41	7.41
W05	Wildlife Habitat & Natural Heritage Trust	-	0.84	0.84	0.84	0.84
W07	Scenic Rivers Fund	-	0.01	0.01	0.01	0.01
W08	LA Duck License Stamp and Print Fund	-	0.40	0.40	0.40	0.40
W10	Lifetime License Endowment Fund	-	0.67	0.67	0.67	0.67
W11	Natural Heritage Account	-	0.02	0.02	0.02	0.02
W16	Louisiana Wild Turkey Stamp Fund	-	0.06	0.06	0.06	0.06
W18	Oyster Development Fund	-	0.14	0.14	0.14	0.14
W20	Conservation – Waterfowl Account	-	0.03	0.03	0.03	0.03
W22	Shrimp Marketing & Promotion Account	-	0.07	0.07	0.07	0.07
W23	Conservation of the Black Bear Account	-	0.43	0.43	0.43	0.43
W24	Conservation–Quail Account	-	0.00	0.00	0.00	0.00
W26	Conservation–White Tail Deer Account	-	0.01	0.01	0.01	0.01
W27	Aquatic Plant Control Fund	-	1.30	1.30	1.30	1.30
W28	Public Oyster Seed Ground Development Account	-	2.10	2.10	2.10	2.10
W29	Enforcement Emergency Situation Response Account	-	0.00	0.00	0.00	0.00
W30	Fish & Wildlife Violations Reward Fund	-	0.01	0.01	0.01	0.01
W32	White Lake Property Fund	-	1.41	1.41	1.41	1.41
W33	Crab Promotion and Marketing Account	-	0.05	0.05	0.05	0.05
W34	Derelict Crab Trap Removal Program Account	-	0.06	0.06	0.06	0.06
W35	Rare and Endangered Species Account	-	0.01	0.01	0.01	0.01
W36	Litter Abatement and Education Account	-	1.30	1.30	1.30	1.30
W37	MC Davis Conservation Fund	-	-	-	-	-
W38	Atchafalaya Delta WMA Mooring Account	-	0.05	0.05	0.05	0.05
W39	Hunters for the Hungry Account	-	0.10	0.10	0.10	0.10
W40	Saltwater Fish Research and Conservation Fund	-	1.52	1.52	1.52	1.52
Y01	Motor Carrier Regulation Fund	-	0.21	0.21	0.21	0.21
Y04	Telephonic Solicitation Relief Fund	-	0.25	0.25	0.25	0.25
Z05	Tideland Fund	-	-	-	-	-
Z06	State Revenue Sharing Fund	-	-	-	-	-
Z07	Louisiana Investment Fund For Enhancement	-	-	-	-	-
Z08-2	Budget Stabilization Fund - BP Settlement	-	-	-	-	-
Z08-3	Budget Stabilization Fund - Surplus	-	-	-	-	-
Z09	Mineral Resources Audit and Settlement Fund	-	-	-	-	-
Z10	Louisiana Education Quality Trust Fund Permanent Trust Fund	-	-	-	-	-
Z12	Coastal Protection and Restoration Fund	-	266.41	266.41	266.41	266.41
Z14	Wetlands–Mitigation Account	-	-	-	-	-
Z15	Deepwater Horizon Economic Damages Fund	-	-	-	-	-
Z20	Millennium Leverage Fund	-	-	-	-	-
Z24	Agricultural & Seafood Products Support Fund	-	-	-	-	-
Z25	Revenue Stabilization Trust Fund	-	-	-	-	-
Total (Act 419 Funds)		-	1,287.64	1,287.64	1,287.64	1,287.64

Notes:

- 1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years.
- 2) For presentation purposes, the revenues are rounded to 2 decimal places.
- 3) Due to minor understatements of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement.
- 4) The total of the Official Forecast Column does not equal to the December REC because Fund RVA was moved to group F2.

Schedule F2

OFFICIAL FORECAST
ADOPTED *5-11-20 L.S.H.*

REVENUE ESTIMATING CONFERENCE						
FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS						
(In Million \$)						
OPTED 5.11.20 L.S.L.				ADOPTED		
		Official Forecast FY21 4/10/2019	Proposed DOA FY21 5/11/2020	DOA over/under Official Forecast	Proposed LFO FY21 5/11/2020	LFO over/under Official Forecast
SD #	STATUTORY DEDICATION					
A14	Forestry Productivity Fund	-	2.00	2.00	2.50	2.50
A15	Petroleum Products Fund	-	4.32	4.32	4.42	4.42
DS1	Highway Fund #2 - Motor Vehicle License Tax	-	6.50	6.50	6.53	6.53
E02	Telecommunications for the Deaf Fund	-	3.00	3.00	3.40	3.40
E38	Workforce Training Rapid Response Fund	-	10.00	10.00	10.00	10.00
ED6	Louisiana Economic Development Fund	-	10.61	10.61	10.77	10.77
EDM	Marketing Fund	-	2.00	2.00	2.00	2.00
EDR	Rapid Response Fund	-	10.00	10.00	10.00	10.00
G01	Lottery Proceeds Fund	-	163.60	163.60	153.60	153.60
G04	Riverboat Gaming Enforcement Fund	-	46.31	46.31	40.05	40.05
H08	Louisiana Medical Assistance Trust Fund	-	728.63	728.63	688.56	688.56
H10	Compulsive & Problem Gaming Fund	-	2.50	2.50	2.50	2.50
H30	New Opportunities Waiver (NOW) Fund	-	-	-	-	-
HW9	State Highway Improvement Fund	-	58.27	58.27	58.66	58.66
HWF	New Orleans Ferry Fund	-	1.14	1.14	1.14	1.14
HWH	Regional Maintenance and Improvement Fund	-	0.97	0.97	0.97	0.97
I02	Fireman Training Fund	-	3.19	3.19	3.53	3.53
I03	Two Percent Fire Insurance Fund	-	24.17	24.17	23.78	23.78
I05	Retirement System-Insurance Proceeds	-	70.87	70.87	76.01	76.01
JS9	Tobacco Settlement Enforcement Fund	-	0.40	0.40	0.40	0.40
N07	Mineral and Energy Operation Fund	-	2.50	2.50	2.50	2.50
P01	Louisiana Fire Marshal Fund	-	16.40	16.40	17.67	17.67
P29	Louisiana State Police Salary Fund	-	15.60	15.60	15.60	15.60
P41	Drivers License Escrow Fund	-	3.10	3.10	1.36	1.36
Q01	Hazardous Waste Site Cleanup Fund	-	2.57	2.57	2.90	2.90
RVA	Sports Facility Assistance Fund	-	4.20	4.20	4.10	4.10
ST4	Unclaimed Property Leverage Fund	-	15.00	15.00	15.00	15.00
ST6	Legislative Capitol Technology Enhancement Fund	-	10.00	10.00	10.00	10.00
Y03	Utility & Carrier Inspection/Supervision Fund	-	8.70	8.70	8.70	8.70
Z02	Parish Road Royalty Fund	-	11.01	11.01	10.00	10.00
Z08-1	Budget Stabilization Fund	-	25.00	25.00	25.00	25.00
Z09	Mineral Resources Audit and Settlement Fund	-	-	-	-	-
Z11	Louisiana Quality Education Support Fund	-	40.00	40.00	41.50	41.50
Z12	Coastal Protection and Restoration Fund	-	12.46	12.46	10.96	10.96
Z25	Revenue Stabilization Trust Fund	-	-	-	-	-
Transportation Trust Fund						
TT1	Transportation Trust Fund	-	120.29	120.29	123.39	123.39
TT2	TTF-Timed Account	-	-	-	-	-
TT3	T.T.F. 4 Cents Revenue	-	118.17	118.17	122.60	122.60
TT4	Transportation Trust Fund - TIMED	-	-	-	-	-
54P	TTF-Regular	-	472.67	472.67	490.40	490.40
Severance Tax - Parishes						
Z03	General Severance Tax-Parish	-	22.19	22.19	17.19	17.19
Z04	Timber Severance Tax - Parish	-	6.50	6.50	5.28	5.28
Video Draw Poker						
G03	Video Draw Poker Device Fund	-	46.80	46.80	32.53	32.53
G05	Video Draw Poker Device Purse Supplement Fund	-	2.21	2.21	1.78	1.78
Racetrack Slots						
A07	Louisiana Agricultural Finance Authority Fund	-	12.00	12.00	12.00	12.00
E29	St. Landry Parish Excellence Fund	-	0.45	0.45	0.38	0.38
E30	Calcasieu Parish Fund	-	0.97	0.97	0.79	0.79
E33	Bossier Parish Truancy Program Fund	-	0.23	0.23	0.20	0.20
E34	Orleans Parish Excellence Fund	-	0.23	0.23	0.21	0.21
G09	Pari-mutuel Live Racing Facility Gaming Control Fund	-	9.86	9.86	9.86	9.86
G11	Equine Health Studies Program Fund	-	0.75	0.75	0.75	0.75
G12	Southern University AgCenter Program Fund	-	0.75	0.75	0.75	0.75
G13	Beautification and Improvement of the New Orleans City Park Fund	-	1.49	1.49	1.48	1.48
G14	Greater New Orleans Sports Foundation Fund	-	0.86	0.86	0.85	0.85
G15	Algiers Economic Development Foundation Fund	-	0.10	0.10	0.10	0.10
G17	Beautification Project For New Orleans Neighborhoods Fund	-	0.10	0.10	0.10	0.10
G18	Friends of NORD Fund	-	0.10	0.10	0.10	0.10
G19	New Orleans Sports Franchise Assistance Fund	-	1.85	1.85	1.73	1.73
S06	Rehabilitation for the Blind and Visually Impaired Fund	-	2.00	2.00	2.00	2.00
Casino (SELF Fund also includes Riverboats Revenue)						
G10	Support Education in Louisiana First Fund	-	122.21	122.21	129.94	129.94
G20	Casino Support Services Fund	-	-	-	-	-
Tobacco Tax Health Care Fund / Tobacco Regulation Enforcement Fund						
E32	Tobacco Tax Health Care Fund	-	25.15	25.15	26.85	26.85
RVC	Tobacco Regulation Enforcement Fund	-	0.90	0.90	0.56	0.56
Tobacco Settlement/4 cent Tobacco Tax Dedication						
Z13	Louisiana Fund	-	14.39	14.39	14.15	14.15
Z17	Health Excellence Fund	-	24.71	24.71	24.02	24.02
Z18	Education Excellence Fund	-	15.69	15.69	15.07	15.07
Z19	TOPS Fund	-	58.85	58.85	57.52	57.52
Total (Page 2 Funds)		-	2,397.50	2,397.50	2,356.66	2,356.66
Total (Act 419)		-	1,287.64	1,287.64	1,287.64	1,287.64
Total Funds		-	3,685.14	3,685.14	3,644.30	3,644.30
Notes:						
1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years.						
2) For presentation purposes, the revenues are rounded to 2 decimal places.						
3) Due to minor understatements of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement.						
4) The estimates may differ from the Page 2 estimates amounts due to interest or other revenue sources that are not part of Page 2.						

(In Million \$)

Schedule G

						ADOPTED		ADOPTED	
		Balance as of 7/1/2019	Official Forecast FY20 4/10/2019	Official Forecast FY21 4/10/2019		Proposed DOA FY20 5/11/2020	Proposed DOA FY21 5/11/2020		
Department	Department					DOA FY20 over/under Official Forecast	DOA FY21 over/under Official Forecast	As Per DOA LFO FY20 5/11/2020	As Per DOA LFO FY21 5/11/2020
01A_EXEC	Executive Department	80.03	142.43	-	144.13	1.70	142.28	144.13	142.28
03A_VETS	Department of Veterans Affairs	1.92	20.00	-	20.00	-	16.00	20.00	16.00
04A_DOS	Secretary of State	0.36	27.61	-	29.40	1.79	30.57	29.40	30.57
04B_AG	Office of the Attorney General	0.44	6.82	-	6.82	-	7.93	6.82	7.93
04C_LGOV	Lieutenant Governor	-	0.01	-	0.01	-	0.01	0.01	0.01
04D_TREA	State Treasurer	1.00	14.01	-	13.00	(1.01)	13.00	13.00	13.00
04E_PSER	Public Service Commission	-	-	-	-	-	-	-	-
04F_AGR1	Agriculture and Forestry	-	8.40	-	7.13	(1.27)	7.48	7.13	7.48
04G_INSU	Commissioner of Insurance	-	33.22	-	38.34	5.12	40.01	38.34	40.01
05A_ECON	Department of Economic Development	1.02	3.12	-	2.65	(0.47)	2.45	2.65	2.45
06A_CRAT	Dept of Culture Recreation and Tourism	9.03	28.68	-	29.55	0.88	29.98	29.55	29.98
07A_DOTD	Dept of Transportation and Development	-	28.18	-	28.18	(2.00)	26.19	28.18	26.19
08A_CORR	Corrections Services	2.93	50.24	-	50.24	-	50.29	50.24	50.29
08B_PSAF	Public Safety Services	3.82	218.96	-	228.38	8.42	228.40	228.38	228.40
08C_YSER	Youth Services	0.06	0.78	-	0.78	-	0.94	0.78	0.94
09A_LDH	Department of Health	-	800.00	-	570.00	(30.00)	650.00	570.00	650.00
10A_DCFS	Department of Children and Family Services	-	18.39	-	18.39	-	15.42	18.39	15.42
11A_NATR	Department of Natural Resources	-	0.32	-	0.32	-	-	0.32	-
12A_RVTX	Department of Revenue	92.18	84.54	-	87.03	2.49	89.91	87.03	89.91
13A_ENVQ	Department of Environmental Quality	-	0.02	-	0.02	-	0.07	0.02	0.07
14A_LWC	Louisiana Workforce Commission	-	0.27	-	0.27	-	0.07	0.27	0.07
16A_WFIS	Department of Wildlife and Fisheries	-	10.48	-	10.48	-	10.48	10.48	10.48
17A_CSER	Department of Civil Service	0.27	1.38	-	1.38	-	4.15	1.38	4.15
18A_RET1M	Retirement Systems	-	-	-	-	-	-	-	-
19A_HIED	Higher Education	-	-	-	-	-	-	-	-
19B_OTED	Special Schools and Commissions	0.00	3.39	-	3.39	-	3.26	3.39	3.26
19D_LDOE	Department of Education	11.81	53.18	-	55.14	1.96	51.25	55.14	51.25
19E_HOSD	LSU Health Care Services Division	-	-	-	-	-	-	-	-
20A_OREQ	Other Requirements	3.37	14.82	-	14.82	-	14.82	14.82	14.82
	General Appropriation Bill Total	208.27	1,370.25	-	1,357.86	(12.39)	1,516.52	1,357.86	1,516.52
21A_ANCL	Ancillary Appropriations	389.45	1,508.94	-	1,524.74	14.80	1,562.21	1,524.74	1,562.21
23A_JUDI	Judicial Expense	-	-	-	-	-	-	-	-
24A_LEGI	Legislative Expense	-	31.41	-	31.41	-	31.41	31.41	31.41
25A_SPEC	Special Acts Expense	-	-	-	-	-	-	-	-
25A_CAP1	Capital Outlay	-	113.83	-	148.34	34.50	148.34	148.34	148.34
	Other Appropriations Bills Total	389.45	1,655.18	-	1,704.48	49.30	1,741.96	1,704.48	1,741.96
22A_NON	Non-Appropriated Requirements	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	TOTAL	697.72	3,026.43	-	3,062.35	36.91	3,258.48	3,062.35	3,258.48

Notes:

- 1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years.
- 2) Self-generated revenues for higher education are not included in the forecast. [see Constitution Article VII, 10(d)]
- 3) For presentation purposes, the revenues are rounded to 2 decimal places.
- 4) Due to minor understatements of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement in any particular fund.

OFFICIAL FORECAST

ADOPTED 5.11.20 J.G.

INCENTIVE EXPENDITURE FORECAST
HISTORICAL AND CURRENT PROJECTIONS AND ACTUALS

Incentive Expenditure	Legal Authority	Adm. Agency	FYE 6-18	FYE 6-18	FYE 6-19	FYE 6-19	FYE 6-20	FYE 6-20	FYE 6-21
			(Projected)	(Actual)	(Projected)	(Actual)	(Projected)	(Actual)	(Projected)
Atchafalaya Trace Heritage Area Development Zone	R.S. 25:1226	CRT/LED	\$0	\$0	Unable to anticipate	\$0	Unable to anticipate	\$0	Unable to anticipate
Cane River Heritage Tax Credit	R.S. 47:6026	CRT	Unable to anticipate	\$0	Unable to anticipate	\$0	Unable to anticipate	\$0	Unable to anticipate
Tax Credit for Rehabilitation of Historic Structures	R.S. 47:6019	CRT/LDR	\$78,000,000	\$101,295,455	\$120,000,000	\$77,349,267	\$150,000,000	\$121,878,577	\$123,000,000
Subtotal:		CRT	\$78,000,000	\$101,295,455	\$120,000,000	\$77,349,267	\$150,000,000	\$121,878,577	\$123,000,000
Brownfields Investor Tax Credit	R.S. 47:6021	DEQ	\$40,000	\$51,412	Negligible	\$23,039	Negligible	\$19,614	Negligible
Subtotal		DEQ	\$40,000	\$51,412	\$0	\$23,039	\$0	\$19,614	\$0
Louisiana Community Economic Development Act	R.S. 47:6031	LED	Not in effect	\$0	Not in effect	\$0	Not in effect	\$0	Not in effect
Ports of Louisiana Tax Credits	R.S. 47:6036	LED	Unable to anticipate	\$0	Unable to anticipate	\$0	Unable to anticipate	\$0	Unable to anticipate
Motion Picture Investor Tax Credit (See Note 1)	R.S. 47:6007	LED	\$180,000,000	\$180,000,000	\$180,000,000	\$180,000,000	\$180,000,000	\$125,277,897	\$180,000,000
Research and Development Tax Credit	R.S. 47:6015	LED	\$8,000,000	\$4,853,884	\$9,000,000	\$5,411,914	\$7,000,000	\$4,699,130	\$7,000,000
Digital Interactive Media and Software Act	R.S. 47:6022	LED	\$30,000,000	\$11,441,752	\$50,000,000	\$28,934,715	\$75,000,000	\$29,768,897	\$31,700,000
Louisiana Motion Picture Incentive Act	R.S. 47:1121	LED/OFI	Not in effect	\$0	Not in effect	\$0	Not in effect	\$0	Not in effect
New Markets Tax Credit (See Note 2)	R.S. 47:6016	LED/LDR	\$1,000,000	\$1,938,840	Unable to anticipate	-\$3,162,565	Unable to anticipate	\$23,624	Unable to anticipate
University Research and Development Parks	R.S. 17:3389	LED	Not in effect	\$0	Not in effect	\$0	Not in effect	\$0	Not in effect
Industrial Tax Equalization Program	R.S. 47:3201 - 3205	LED	\$4,000,000	\$7,349,133	\$4,000,000	\$12,476,401	\$6,000,000	\$2,401,611	\$14,500,000
Exemptions for Manufacturing Establishments	R.S. 47:4301 - 4306	LED	Unable to anticipate	\$0	\$1,500,000	\$0	\$1,500,000	\$1,500,000	\$1,500,000
Louisiana Enterprise Zone Act	R.S. 51:1781	LED	\$40,000,000	\$33,335,908	\$50,000,000	\$23,647,553	\$52,000,000	\$14,955,971	\$40,000,000
Sound Recording Investor Tax Credit	R.S. 47:6023	LED	\$200,000	\$41,673	\$2,000,000	\$15,372	\$330,000	\$0	\$611,000
Urban Revitalization Tax Incentive Program	R.S. 51:2351	LED	Not in effect	\$0	Not in effect	\$0	Not in effect	\$0	Not in effect
Technology Commercialization Credit and Jobs Program	R.S. 47:6020	LED	\$2,000,000	\$1,993,213	\$3,000,000	\$1,888,556	\$4,000,000	\$2,685,733	\$4,000,000
Angel Investor Tax Credit Program	R.S. 47:6034	LED	\$7,800,000	\$6,377,078	\$6,000,000	\$2,300,386	\$6,500,000	\$1,836,432	\$6,000,000
Musical and Theatrical Productions Income Tax Credit	R.S. 51:2399.1 - .6	LED	\$5,000,000	\$3,815,575	\$6,000,000	\$6,242,541	\$9,000,000	\$2,060,000	\$10,500,000
Retention and Modernization Act	R.S. 47:6037	LED	Not in effect	Not in effect	Not in effect	\$0	Not in effect	\$0	Not in effect
Tax Credit for Green Jobs Industries	R.S. 51:2451	LED	\$100,000,000	\$99,949,313	\$150,000,000	\$140,484,483	\$160,000,000	\$37,317,142	\$165,000,000
Louisiana Quality Jobs Program Act	R.S. 51:3111	LED	Not in effect	Not in effect	Not in effect	\$0	Not in effect	\$0	Not in effect
Corporate Headquarters Relocation Program	R.S. 51:3121	LED	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0
Competitive Projects Payroll Incentive Program		LED	\$378,500,000	\$351,166,769	\$461,500,000	\$398,259,356	\$501,330,000	\$222,528,437	\$460,811,000
Subtotal									
Louisiana Capital Companies Tax Credit Program (See Note 3)	R.S. 51:1921	LDR	Negligible	\$2,699	Negligible		Negligible	\$0	Negligible
Procurement Processing Company Rebate Program	R.S. 47:6351	LDR	\$11,500,000	\$10,102,211	\$15,000,000	\$19,026,366	\$25,000,000	\$17,616,709	\$28,652,000
Subtotal			\$11,500,000	\$10,104,910	\$15,000,000	\$19,026,366	\$25,000,000	\$17,616,709	\$28,652,000
Donations to School Tuition Organizations (rebates and credits, see Note 4)	R.S. 47:6301	DOE	\$7,200,000	\$6,745,297	\$8,000,000	\$7,007,125	\$9,250,000	\$14,802,219	\$9,250,000
Subtotal		DOE	\$7,200,000	\$6,745,297	\$8,000,000	\$7,007,125	\$9,250,000	\$14,802,219	\$9,250,000
TOTAL			\$475,240,000	\$469,363,843	\$604,500,000	\$501,665,153	\$685,580,000	\$376,845,556	\$621,713,000

"Negligible" means less than \$10,000

Note 1 - Motion Picture Investor Credits sold to the state under the buy back provisions of R.S. 47:6007 are accounted for based on when the check associated with the buy back is issued rather than the date the credit is transferred to the state for buy back. Projections are limited to the \$180,000,000 credit cap set forth in Acts 2015, No. 134, FYE 6/18 and FYE 6/19 actuals are also limited to the cap but due to deferrals not claimed in the proper fiscal year, the amount issued may be different.

Note 2 - New Markets Jobs Act, R.S. 47:6016.1, reduced insurance premium taxes and have been all exhausted.

Note 3 - Louisiana Capital Companies Tax Credit Program also allows a credit against insurance premium taxes, reducing insurance premium taxes by \$122,903 in FYE 6-17 and \$19,684 in FYE 6-18.

Note 4 - Donations made to School Tuition Organizations prior to January 1, 2018 are eligible for the rebate. Donations made on or after January 1, 2018 are eligible for a non-refundable income tax credit.

This report was prepared in accordance with LA R.S. 39:24.1 for use at the Revenue Estimating Conference scheduled for May 11, 2020.

OFFICIAL FORECAST
ADOPTED 5.11.20 2:24

Revenue Estimating Conference, May 11, 2020

INFLATION RATES FOR THE MILLENNIUM TRUST AND THE PARISH SEVERANCE ALLOCATION

MILLENNIUM TRUST

BASED ON THE PERSONAL CONSUMPTION PRICE DEFLATOR

Bureau of Economic Analysis; Moody's Analytics

Fiscal Year	Index	Inflation Rate
FY20	109.19	
FY21-projected	111.54	2.15%

PARISH SEVERANCE ALLOCATION

BASED ON THE CONSUMER PRICE INDEX

Bureau of Labor Statistics; Moody's Analytics

Calendar Year	Index	Inflation Rate
2018	251.10	
2019	255.65	1.81%

OFFICIAL FORECAST
ADOPTED 5.11.20 L.O.



John D. Carpenter
Legislative Fiscal Officer

STATE OF LOUISIANA

Legislative Fiscal Office
BATON ROUGE

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To: The Honorable Members of the House of Representatives
The Honorable Members of the Senate

From: John D. Carpenter, Legislative Fiscal Officer
Evan Brasseaux, LFO Staff Director *EB JDC*

Date: June 9, 2020

Subject: LFO Analysis of FY 21 Funding Recommendations HB 1 Engrossed

The Legislative Fiscal Office has prepared a preliminary booklet for your use as you review the General Appropriation Bill (HB 1). This booklet includes an executive summary that details the House Appropriations Committee amendments as well as a summary of the state budget including means of finance by department, the H.R. 7.19 report, and the most recent forecast of the Revenue Estimating Conference.

Please contact us if you have questions or need additional information.

TABLE OF CONTENTS

I. Executive Summary.....1 - 16

II. Budget Summary for HB 1 Engrossed.....17 - 22

III. House Rule 7.19.....23 - 24

IV. REC Official Forecast of 5/11/2020

EXECUTIVE SUMMARY

LA Const. Article VII, Sec. 11(A) requires the governor to submit a budget estimate for the next fiscal year setting forth all proposed state expenditures. R.S. 39:34 requires the governor to prepare an executive budget for the ensuing fiscal year, which shall include recommendations for appropriations from the state general fund and dedicated funds, which shall not exceed the official forecast of the Revenue Estimating Conference (REC). Finally, VII, Sec. 11(B), and LA R.S. 39:51 states that the governor shall cause a General Appropriation Bill (GAB) to be introduced, which is in conformity with appropriations contained in the budget estimate.

LA R.S. 39:24 states that the REC shall establish an official forecast of all funds as defined in Article VII, Section 10(J) of the Constitution, including self-generated revenues and money available for appropriation from each statutorily dedicated fund. Furthermore, LA R.S. 39:26 provides that by January 1st, the REC shall revise the official forecast of the ensuing fiscal year, which shall be utilized in the preparation of the executive budget. Finally, LA R.S. 39:171 et. seq. requires the REC to determine revenues for the purpose of five-year base-line projections to provide policymakers with a financial tool against which to gauge revenue and expenditure proposals. The REC shall establish the official forecast for the current year and the ensuing fiscal year, as well as the projection of money available for appropriation in each fiscal year for the three-year period following the ensuing year.

FY 21 Revenue

The REC met on 5/11/2020 and adopted revisions to the 4/10/2019 baseline forecast in place since then. General fund forecast downgrades for FY 20 of \$131.9 M, and for FY 21 of \$904.9 M were adopted, as well as forecasts for the long-range horizon of FY 22 – FY 24. The total general fund forecast for FY 20 is now \$9.593 B, and for FY 21 \$9.139 B. Revised estimates were also adopted for statutory dedications and allocations for FY 20 of \$3.896 B, and for FY 21 of \$3.644 B, as well as estimates for self-generated fee revenues for FY 20 of \$3.062 B, and for FY 21 of \$3.258 B. There are no estimates of these dedications and self-generated revenues for the long-range horizon. At the May 2020 meeting, forecasts incorporated the prior fiscal year performance as well as current to-date economic, oil market, and revenue collections information. In addition, the REC removed \$24.7 M of excess unclaimed property receipts from the FY 21 forecast, but retained those receipts in the forecasts for FY 20 and FY 22 – FY 24.

General fund downgrades to the baseline forecast are largely the result of the effects of the coronavirus pandemic on various revenues. Significant downgrades involved:

- Mineral Revenues (severance and royalties) are reduced by \$182 M for FY 20, and \$436 M for FY 21, associated with the rapid drop off in oil prices. Oil prices are now forecast to average \$46.42/bbl during FY 20 (down from \$59.42), and \$32.17/bbl during FY 21 (down from \$60.00/bbl). Near-term historical declines in oil volumes are projected, with no assumption of material shut-in production.
- Sales Taxes (general and vehicle) are reduced by \$177 M for FY 20, and \$379 M for FY 21 as much of the economy shut down in the second half of March largely through April and early May. Only a slow reopening is assumed through FY 21.
- Gaming Revenues (especially riverboats, video poker, and racetrack slots) are reduced by \$225 M for FY 20, and \$269 M for FY 21, associated with a total shutdown from March 17, and assumed largely through the end of FY 20. Only a gradual return to 60% of the pre-pandemic baseline projection is assumed during FY 21 and 90% during FY 22. Land-based casino adjustments as per contract amendments are built in. Lottery transfers for FY 20 are based on CY 19 sales and are complete. Transfers for FY 21 are based on CY 20 sales which are displaying strong instant game sales, offset by weak multi-state games (\$10 M is deducted for potential Mississippi competition).
- Motor Fuels Taxes (gasoline and diesel fuel) are reduced by \$63 M for FY 20, and \$52 M for FY 21, associated with diminished vehicle use.

Offsets to the baseline downgrades are expected in certain receipts:

- Personal Income Tax was actually increased by \$217 M for FY 20 as a result of the combined effect of the state tax base expansion from the federal Tax Cuts & Jobs Act (TCJA) and the base decline from the spike up in unemployment beginning in late March. An addition of \$35 M was also projected for FY 21 based on continuation of both of those effects, plus the expectation of income tax liabilities from the surge in unemployment compensation payments (from the state trust fund and especially from federal support).
- Corporate Tax Receipts (income and franchise tax) are increased by \$68 M for FY 20, and \$23 M for FY 21, primarily reflecting the low baseline projection in place

in the face of good performance in FY 18, 19, and 20. Current projections are still lower than made in past, and do fall year-over-year.

- Investment Earnings are increased by \$43 M for FY 20, and \$34 M for FY 21, recognizing strong performance in the current year relative to a very low baseline projection.
- Insurance Premium Tax (excise license tax) projection is essentially unchanged for FY 20, but increased for FY 21 in anticipation of increased Medicaid enrollment. However, much of the FY 21 increase flows to the Medical Assistance Trust Fund (MATF) dedication rather than the SGF, to support state Medicaid match requirements.

Uncertainties to the forecasts are numerous:

- Timing and speed of recovery are highly uncertain, and dependent to some large extent on sustained improvement in epidemiology metrics, that will guide official reopening as well as the practical return of the population to more normal transacting. The pace of recovery could be materially slower than implied in these initial revenue forecasts.
- Louisiana is a small state that trades with the rest of the nation and world. The state recovery will be highly dependent upon the recovery of the nation and world. The state will not fully recover on its own.
- Domestic or internal commercial activity will come back first, as people gain confidence and move back to more normal daily activity. Employment in support of that activity will respond, and build on the momentum. This will likely occur over a span of several months and quarters.
- External-based commercial activity (trade, tourism, oil & gas etc) will likely take much longer to improve, and require much more confidence in epidemiology metrics. Some recovery may occur in the first half of 2021, but near normal is not likely until 2022 or later.
- A return to near-normal activity, domestic and external, may await a widely available and applied vaccine, implying diminished activity well into 2021, 2022, or even longer.
- Mineral revenue recovery requires the sustained return of economically viable oil price levels (possibly in the \$50+/bbl range). This will require the return of national and worldwide aggregate demand in production, transportation, and travel, the work-off of very large inventories of crude oil, the settlement of the market-share dispute within members of OPEC+, and moderation in U.S. shale production. OPEC+ has extended production cuts, demand has begun to return, and oil prices have modestly increased.
- Federal support programs will provide some offset to the negative economic effects, but these offsets are not expected to be large. Support payments are largely one-off or short-lived. To the extent they support necessities such as grocery food, rent or mortgages, utilities, other debt service etc, they do not generate substantial taxable spending.

Note: A portion of increases in SGF and SGR along with the decrease in Statutory Dedications are associated with Act 404 of 2018 and Act 612 of 2019, which reclassified certain funds and abolished some statutorily dedicated funds. The net result did not generate additional funding; however, the effect is to make the SGF and SGR growth appear larger than it actually is and to diminish dedicated funds growth. Table 1 on the next page identifies the funds that were affected and the amounts that were reclassified as SGR and/or transferred to the SGF.

TABLE 1

FUND RECLASSIFICATIONS		EOB 12/1/2019
Statutory Dedications Converted to Self-Generated Revenue Dedicated Accounts		
Administrative Fund - Dept of Insurance	Act 612 of 2018	\$1,069,532
Battered Women's Shelter Fund	Act 404 of 2019	\$92,753
Drug Abuse Education & Treatment Fund	Act 404 of 2019	\$366,919
Emergency Medical Technician Fund	Act 612 of 2018	\$9,000
Environmental Trust Fund	Act 612 of 2018	\$83,964,006
LA Alligator Resource Fund	Act 612 of 2018	\$1,826,815
LA Bicycle & Pedestrian Safety Fund	Act 612 of 2018	\$5,870
Motorcycle Training & Safety Fund	Act 612 of 2018	\$0
Municipal Fire & Police Civil Service Operating Fund	Act 612 of 2018	\$2,390,651
Office of Worker's Compensation Administration Fund	Act 612 of 2018	\$17,317,164
Proprietary School Students Protection Fund	Act 612 of 2018	\$200,000
Sex Offender Registry Technology Fund	Act 612 of 2018	\$1,027,489
Youthful Offender Management Fund	Act 612 of 2018	\$149,022
Subtotal		\$108,419,221
Statutory Dedications Converted to State General Fund Direct		
Health Trust Fund	Act 612 of 2018	\$5,333,333
Indigent Parent Representation Program Fund	Act 612 of 2018	\$1,842,508
Louisiana Help Our Wildlife Fund	Act 612 of 2018	\$20,000
New Orleans Urban Tourism & Hospitality Training Fund	Act 612 of 2018	\$200,000
Tobacco Tax Medicaid Match Fund	Act 612 of 2018	\$129,586,005
Subtotal		\$136,981,846
Reductions to Statutory Dedications TOTAL		\$245,401,067

CARES FUNDING

Title V of Division A of the third coronavirus relief package created the Coronavirus Relief Fund which provides funding to state, local, territorial, and tribal governments. Louisiana’s allocation is \$1,802,619,342. Funds can be used for costs that are necessary expenditures incurred due to COVID-19 during the period from 3/1/ 2020 to 12/30/2020. Up to 55% (\$991,440,638) is available to the state. The remaining 45% (\$811,178,704) of the funds can be distributed to local governments. The funds cannot be used to fill revenue gaps created by the slowed economy. Pursuant to multiple discussions with federal representatives from the U.S. Treasury, and other federal and state governmental representatives, the state received guidance and clarification on the use of such funds. A total of \$937,140,634 was utilized in the FY 20 Supplemental Bill (HB 307) to help address the FY 20 shortfall, and in FY 21 by maximizing the use of state general fund, statutory dedications and self-generated revenues. The state had a remaining unobligated balance of approximately \$54.3 M which has been utilized for aid to local governments and business.

SB 189 of the 2020 RS created the *Coronavirus Local Recovery Allocation Fund*, the *Louisiana Main Street Recovery Fund*, and the *State Coronavirus Relief Fund*. HB 9 of the 2020 1ES (funds bill) provides for the transfer of \$565,478,704 to the *Local Recovery Fund*, and \$300 M to the *Main Street Fund*. This represents the \$811.2 M local allocation, as well as the \$54.3 M unobligated portion of the State’s \$991.4 M allocation. The balance of both funds as of 12/1/2020 shall be transferred to the *State Relief Fund*. A portion of these funds have been authorized for administrative costs; the Governor’s Office of Emergency Preparedness & Homeland Security (GOHSEP) (up to 0.5% of the Local Recovery Fund allocation), the Treasury (5% of the Main Stree Fund allocation), and the Office of the Legislative Auditor (up to 0.5% of the Local Recovery Fund allocation) some of which is appropriated in HB 1 Engrossed. Tables 2 and 3 on the next page reflect the use of CARES funds for the current and next fiscal year. Additional information is provided in the Departmental Overviews.

TABLE 2

Adjustments Utilizing State Allocation of CARES Funds				
	FY 20	Note	FY 21	Note
Dept of Corrections	\$97,144,462	Replaces SGF & Increases Funding	\$190,110,889	Replaces SGF
Dept of Public Safety	\$40,000,000	Replaces Other MOF	-	-
Office of Juvenile Justice	\$17,504,775	Replaces SGF	\$35,923,198	Replaces SGF
LA Dept of Health	\$120,744,365	Replaces SGF	\$153,884,287	Replaces SGF
Office of Public Health	\$0	-	\$28,649,465	Replaces SGF
Board of Regents	\$0	-	\$3,250,000	Replaces SGF
LSU System	\$29,358,450	Reduces FY 21 SGF	-	SGF reduced
SU System	\$3,431,312	Reduces FY 21 SGF	-	SGF reduced
UL System	\$47,927,356	Reduces FY 21 SGF	-	SGF reduced
LCTCS	\$15,954,000	Reduces FY 21 SGF	-	SGF reduced
Pennington Biomedical Research Center	\$0	-	\$700,000	COVID Expenses
Local Housing	\$49,073,624	Replaces SGF & Increases Funding	\$88,590,185	Replaces SGF
Legislative	\$4,894,266	COVID Expenses	\$3,000,000	COVID Expenses
Judicial	\$3,000,000	COVID Expenses	\$4,000,000	COVID Expenses
TOTAL	\$ 429,032,610		\$ 508,108,024	\$ 937,140,634

NOTE: State’s unobligated balance of \$54.3 M is being added to the allocation for local governments and business

TABLE 3

Other Adjustments Associated with the Local Allocation of CARES and the State's Unobligated Portion				
Amount	Program	Maximum Allocation		Appropriation Amount/Bill
\$300,000,000	LA Main St. Recovery Program			
	Grants to Business	\$285,000,000	HB 1	\$285,000,000
	Treasury Admin Costs	\$15,000,000	HB 1	\$15,000,000
	Legislative Auditor Review Costs IAT from the Treasury’s allocation	\$0	HB 8	\$2,500,000
\$565,478,704	Coronavirus Local Recovery Allocation Program			
	Aid to Local Governments	\$559,823,917	HB 307 (20 RS)	\$100,000,000
	Aid to Local Governments		HB 1	\$462,651,310
	GOHSEP Admin Costs	\$2,827,394		
	Legislative Auditor Review Costs	\$2,827,394	HB 8	\$271,501
			HB 307 (20 RS)	\$2,555,893
State Coronavirus Relief Fund		Unobligated Balances as of 12/1/2020		

BUDGET STABILIZATION FUND
(RAINY DAY FUND)

Monies in the Rainy Day Fund are available if the official forecast of recurring money in the ensuing fiscal year is less than the forecast of recurring money in the current year. The amount that may be incorporated into the official forecast for the ensuing year shall not exceed the difference between the current and ensuing year, or one-third of the balance. The fund balance as of July 1 totals \$405,283,103. Since the projected FY 21 shortfall of \$904.9 M exceeds the triggering threshold, a total of \$135,094,232 is available to address the shortfall. The FY 21 budget utilizes \$90,062,911 as part of the solution to the shortfall, leaving a balance of \$45,031,321 in the event there is a mid-year deficit.

FY 21 Expenditures

LA R.S. 24:604.2 requires the Legislative Fiscal Office (LFO) to analyze the General Appropriation Bill and issue a report regarding major enhancements, reductions, and means of financing substitutions when compared to the previous year’s budget. Therefore, for the purpose of comparing certain funding proposals, this document provides highlights of significant adjustments contained in HB 1 Engrossed.

The FY 21 budget increases \$4,122,338,939, or 13.6%, from the existing operating budget (EOB) as of 12/1/2019. The total increase is comprised of \$669,656,495 IAT, \$192,057,360 SGR, \$807,643,228 Statutory Dedications and \$3,018,937,556 Federal, partially offset with a reduction of \$565,955,700 SGF.

HB 1 Engrossed includes funding for pay adjustments for certain unclassified appointees, which totals \$1.1 M inclusive of increased retirement contributions. Funding for this increase is contained in the statewide adjustments for each agency and will be funded with a mix of all means of financing available to the agency, not necessarily state general fund direct alone. A portion of these increases were effective in January 2020 while others will be effective July 2020. The majority of these employees received four percent (4%) pay adjustments. Adjustments greater than 4% were authorized to compensate employees for promotions or job reallocations; to address historical pay inequities; classified fall-back salaries that are higher than appointees' unclassified salaries; subordinate classified employee salaries which are higher than unclassified appointee and supervisors; and internal inequities in salaries of unclassified appointees. Per information provided by the Division of Administration, adjustments for 160 unclassified appointees were considered. Of those, 105 (66%) will receive a 4% increase; 32 (21%) will receive an increase between 5% and 16%; 8 (5%) will receive an increase of 20% or more; 13 (8%) will receive no increase; and the salary of one position has been reduced.

FY 21 Departmental Overviews

GENERAL GOVERNMENT OVERVIEW

Certain appropriations contained within HB 1 Engrossed appear to appropriate monies from certain statutorily dedicated funds to purposes not contemplated or authorized in their respective establishing legislation. Each of these adjustments in HB 1 Engrossed are accompanied by language stating that, "notwithstanding any provision of law to the contrary, that of the funds appropriated herein out of the State General Fund by Statutory Dedications out of the [respective funds a specified amount] shall be allocated for [specific purposes]." The impacted statutorily dedicated funds are the Beautification and Improvement of the New Orleans City Park Fund, the Greater New Orleans Sports Foundation Fund, the Beautification Project for New Orleans Neighborhoods Fund, and the Friends of NORD Fund. **Note:** In order to identify the appropriations made from these funds to other purposes, the LFO has designated the corresponding adjustments with the "#" symbol within the respective recipient agencies appearing in the General Government Overview below.

Executive Department

The Executive Department realizes an 44% overall increase of \$967 M compared to EOB. This includes increases of \$5.8 M SGF (4%), \$862,457 SGR (0.6%), \$471.1 M Statutory Dedications (269.3%) and \$493.1 M Federal (29.7%) while being partially offset by a decrease of \$3.9 M IAT (5%). The Executive Department realizes an increase of twenty-nine (29) T.O. positions, nine of which are a direct transfer from the Office of Technology Services to the Division of Administration to properly align positions to functional activities. Budget units within the Executive Department realizing significant adjustments are as follows:

Executive Office (5.4% overall increase of \$684,412)

- Increases \$750,000 SGF to provide pass-through funding for the Louisiana Alliance of Children's Advocacy Centers, which is a non-profit organization advocating on behalf of Louisiana's Children's Advocacy Centers. Children's Advocacy Centers are non-profit organizations dedicated to lessening the trauma experienced by child victims of sexual abuse, severe physical abuse and/or crisis-related trauma.

Division of Administration (15.9% overall decrease of \$150.3 M; increase of 9 T.O. positions)

- Increases \$2.1 M SGF to consolidate statewide topographic mapping for all Executive agencies except for DOTD. This includes data storage, GIS consulting, and aircraft operations. Corresponding expenditure reductions were made across state agencies.
- Reduces \$1.2 M SGF associated with funding of twelve vacant positions associated with the accounting (4), budget (2), audit (1), human resources (2) and state buildings (3) functions. The associated T.O. are not eliminated, leaving unfunded vacancies. An amendment adopted by the House Appropriations Committee reduces an additional \$1.03 M attributable to additional attrition, assumed to be funded vacancies.
- Reduces \$200 M Federal excess budget authority in the Disaster Recovery Unit (DRU) to match anticipated expenditures for FY 21. DRU projects remaining expenditures related to disaster events spanning back through Hurricanes Katrina and Rita at \$2.14 B. This

adjustment will reduce Federal authority for FY 21 projected expenditures to \$588 M. The balance of expenditures will be budgeted in future fiscal years as needed or projected.

- Increases \$47.56 M Federal to provide for grant awards from the Governor's Emergency Education Relief Fund via the CARES Act in response to the COVID-19 pandemic.

Coastal Protection & Restoration Authority (7.7% overall increase of \$10.5 M)

In response to the Hurricane Katrina relief effort, the State of Louisiana and the Federal government reached a cost sharing agreement to construct the Hurricane Storm Damage & Risk Reduction System (HSDRRS) across five parishes. The Deferred Payment Agreement (DPA) allowed the Army Corp of Engineers to draw down funds appropriated by Congress to cover the State's cost-share to complete construction of the work. Interest began to accumulate on the amount drawn for construction and the State would have 30 years from the date of completion to repay a portion of the cost-share. The State's share of construction costs for the HSDRRS is \$1.134 B, and at the time of the execution of the DPA agreement, the expected completion date for the system was 2011. The estimated completion date as of now is the 3rd quarter of 2020, which has added nine years of construction interest and delayed the start of the State's payback. In addition to the \$1.134 B in original principle, the accrual of interest over the life of construction is estimated to be \$626 M. Once construction is complete, the \$1.76 B in original principle and construction interest will be paid back with additional interest over 30 years. It is estimated that the State will end up paying \$3.14 B in total through annual payments of \$100 M until 2050.

The annual payment is anticipated to begin in FY 21. The Administration is in discussion with the state's congressional delegation and federal authorities to reduce the calculation of the debt and the annual payment, although no agreement has been reached. The FY 21 budget does not include the \$100 M payment.

Governor's Office of Homeland Security & Emergency Preparedness (152.7% overall increase of \$1.08 B)

- Decreases \$4.2 M Federal and eliminates 35 Other Charges positions due to closeout of federal disaster Public Assistance and Hazard Mitigation Grant Programs. GOHSEP fills temporary positions to administer disaster recovery programs and manages its workforce to meet the demands of projected activities.
- Increases \$462.65 M from the statutorily dedicated Coronavirus Local Recovery Allocation Fund to provide for eligible expenses related to reimbursing political subdivisions for local costs incurred in response to COVID-19 as provided in the CARES Act.
- Increases \$618.8 M Federal associated with the federal coronavirus relief fund established by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19.

Department of Military Affairs (2.6% overall decrease of \$2.88 M, increase of 15 T.O. positions)

- Provides \$741,059 (\$1.66 M Federal offset by a reduction of \$915,962 SGF) to continue expansion of the LA Job Challenge Program (JCP). JCP is a five-month residential program designed to provide continued opportunities for graduates of the Youth Challenge Program to enhance academic preparation, and to provide apprenticeship opportunities and vocational skills training in partnership with the LA Community & Technical College System and private industry. The program is now 100% federally funded and dissolves the requirement for state match.
- Increases \$2.88 M Federal for maintenance and sustainment of National Guard facilities. There are 6 installations throughout the state and 2 airfields.
- Increases \$1.07 M Federal and 15 T.O. positions for the operation of Family Assistance Centers. Family Assistance Centers offer resources, referrals & support to all Service Members and their families.
- Increases \$2.17 M Federal for personnel reimbursements of Force Protection officers that were deployed or away at military training and acquisitions of equipment within the environmental program for forestry management.

Louisiana Public Defender Board (17.8% overall increase of \$7.2 M)

- Increases \$6.25 M SGF to the Public Defender Board Program to fund district public defender offices throughout the state to improve delivery of services and avoid delays.
- # Increases \$1.1 M to the Louisiana Public Defender Board from the statutorily dedicated Beautification and Improvement of the New Orleans City Park Fund for distribution to district public defender offices.

***Note:** The Louisiana Public Defender Board (LPDB) reports that the public defense system in Louisiana will soon realize material funding issues pursuant both to the historical funding shortfalls to the system as well as the compounding effect of the COVID-19 pandemic situation. Prior to the impacts of COVID-19 causing a significant impact on the funding sources for the district offices, LPDB reported that eighteen out of forty-two district public defender offices in the state were in danger of insolvency and eight remained in restriction of services and limited in their ability to represent clients. Post COVID-19, LPDB reports the entire system is effectively under risk of collapse. LPDB requested an appropriation of up to \$28 M (assumed to be SGF) from the House Appropriations Committee to provide a normal full-year funding allocation from which it can draw on to supplant lost revenues in district offices.*

Louisiana Commission on Law Enforcement (19.1% overall increase of \$10.8 M)

- Increases \$7 M Federal due to a nationwide increase in funds available through the Crime Victims Assistance grant awarded by the U.S. Department of Justice (DOJ). This adjustment provides for an increase of \$10 M associated with the grant (\$47 M total from August 2018 to September 2021) as well as a reduction of \$3 M to reduce other excess Federal authority to match projected expenditures needs for FY 21.
- Increases \$5 M Federal to provide for grant awards to support criminal justice needs as established by the CARES Act.
- Increases \$100,000 SGF to the State Program for Truancy Centers.

Office of Elderly Affairs (22.3% overall increase of \$11.7 M and 5 T.O. positions)

- Increases \$484,519 SGF and 5 T.O. positions associated with the Elderly Protective Services activity. This adjustment will provide additional support and potentially reduce caseloads for the Adult Protection Specialist job series. The department requested 9 T.O. positions in its budget request document.
- Increases \$11.4 M Federal associated with CARES Act funding to be used to provide home-delivered and packaged meals to seniors during the coronavirus pandemic.

Department of Culture, Recreation & Tourism

The Department of Culture, Recreation & Tourism realizes a 0.3% overall decrease of \$310,769 compared to the EOB. This includes decreases of \$628,451 SGF (1.9%), \$206,134 SGR (0.7%) and \$235,000 Federal (3.4%), while being partially offset by increases of \$2,735 IAT (0.04%) and \$756,081 Statutory Dedications (1.5%). Significant adjustments include:

- Decreases \$625,451 SGF associated with various reductions throughout the department for operating services, travel, supplies, eight WAE positions in Office of State Museum and a reduction of funding provided to the Historic Preservation and Main Street programs utilized to restore vacant buildings in order to return them to commerce.
- Decreases \$344,112 total budget authority for acquisitions and major repairs in the Office of State Parks.
- Decreases \$645,790 SGF for the Parks & Recreation Program.
- Decreases \$235,000 Federal to adjust for excess budget authority in the Office of State Library.
- # Increases \$300,000 from the statutorily dedicated Beautification and Improvement of the New Orleans City Park Fund to the Louisiana Seafood Promotion & Marketing Board Program for operating expenses.
- # Increases \$100,000 from the statutorily dedicated Greater New Orleans Sports Foundation Fund to the Office of State Parks, Parks and Recreation Program for operating expenses.
- # Increases \$100,000 from the statutorily dedicated Greater New Orleans Sports Foundation Fund to the Office of Tourism, Marketing Program for operating expenses.

Transportation & Development

Transportation & Development realizes a 1.2% overall decrease of \$7.5 M compared to the EOB. This includes decreases of \$488,259 IAT (3.7%) and \$7 M Statutory Dedications (1.2%). Significant adjustments in DOTD's operating budget include:

- Reduces \$4 M for acquisitions and major repairs.
- Increases \$1.3 M Statutory Dedications from the Transportation Trust Fund-Federal for additional pass-through funding to Metropolitan Planning Organizations statewide.
- Increases \$2.1 M Statutory Dedications providing for appropriations to the New Orleans Ferry Fund and the Regional Maintenance & Improvement Fund.
- Increases \$8.3 M for personal services.

Department of Public Safety & Corrections - Corrections Services

Corrections Services realizes a 2.4% overall decrease of \$14.3 M compared to the EOB. This includes decreases of \$204.5 M SGF (39%) and \$54,000 Statutory Dedications (5.3%), while being partially offset by increases of \$190.1 M IAT (1,355.2%) and \$171,176 SGR (0.3%). These adjustments include a means of financing substitution replacing \$190.1 M SGF with an equal amount of IAT associated with a federal coronavirus relief fund establishes by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19. Significant adjustments include:

- A net increase of \$7.92 M (\$7.97 M SGF increase partially offset by a \$53,493 SGR decrease) for personal services departmentwide.
- Decreases \$12.37 M SGF based on the number of state offenders housed at Winn Correctional Center (WCC) decreasing from 1,400 to 30. WCC is operated by a private contractor, which has shifted the majority of its capacity to house U.S. Immigration and Customs Enforcement (ICE) detainees. Offenders were relocated to other state and local facilities without the associated funding.
- An amendment to the preamble of Schedule 08 authorizes and directs the commissioner of administration to reduce the appropriation to Corrections Services by \$3 M. The allocation of this reduction by agency, and the resulting programmatic impact, is unknown and will be dependent upon a prospective plan to be developed by the commissioner of administration subsequent to enactment of HB 1.

Department of Public Safety & Corrections – Public Safety Services

Public Safety Services realizes a 2.7% overall increase of \$12.66 M compared to the EOB. This includes increases of \$376,417 SGF (304.6%), \$17,784 IAT (0.1%), and \$29.66 M SGR (13.3%), while being partially offset by decreases of \$17.2 M Statutory Dedications (9%) and \$190,993 Federal (0.5%). Significant adjustments include:

- A net increase of \$14.85 M (\$3.5 M SGR and \$11.4 M Statutory Dedications partially offset by a \$16,619 Federal decrease) for personal services departmentwide.
- Increases \$24.1 M SGR from prior and current year collections departmentwide to provide for personal services (see "Note" below) - \$1.28 M to the Management and Finance agency, \$7.2 M to the Operational Support Program in the Office of State Police (OSP), \$7.2 M to the OSP Traffic Enforcement Program, \$600,468 to the OSP Criminal Investigation Program, and \$7.78 M to the Office of Motor Vehicles (OMV) Licensing Program.
- Increases \$3.7 M SGR for payments to the Office of Technology Services (OTS);
- Increases \$1.94 M SGR for two software licenses for the School Safety Technology Project.
- Increases \$500,000 SGF in the LA State Fire Marshal for operating expenses.
- A mean of financing swap of \$1.25 M increasing Statutory Dedications out of the Office of Motor Vehicles Customer Services & Technology Fund Statutory Dedication and decreasing SGR based on revenue projections.
- Decreases \$3.3 M in the Office of State Police for supplies.
- Provides for means of finance adjustments within statutorily dedicated revenues to align with the latest projections of the REC, including but not limited to: decreasing \$25.8 M out of the Riverboat Gaming Enforcement Fund and increasing \$500,000 out of the Criminal Identification & Information Fund in the Office of State Police; and decreasing \$3.3 M out of the LA Fire Marshal Fund in the Office of State Fire Marshal.

Note: As a result of the stay at home order due to the COVID-19 pandemic, the department reports that a large sum of self-generated revenues associated with the

issuance and renewal of driver's licenses and identification cards, renewing vehicle registrations, and title transfers, have been deferred by the emergency declaration. Once the emergency declaration is lifted or amended and these activities are restored, individuals with deferred renewals and transfers will be required to execute those transactions. The deferred SGR is anticipated to be collected in FY 21, and those deferred revenues will be utilized to mitigate the reductions in statutorily dedicated funds.

Department of Public Safety & Corrections - Youth Services, Office of Juvenile Justice (OJJ)

Youth Services realizes a 2.4% overall increase of \$3.4 M in HB 1 Engrossed compared to the FY 20 EOB. This includes a decrease of \$32.5 M SGF (26.5%), a means of financing substitution replacing \$149,022 Statutory Dedications expenditure authority with SGR, and an increase of \$35.9 M IAT (199.4%). These adjustments include a means of financing substitution replacing \$35.9 M SGF with an equal amount of IAT associated with a federal coronavirus relief fund establishes by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19. The agency also realizes a reduction of two T.O. positions. Significant adjustments include:

- A net increase of \$3.43 M SGF for personal services departmentwide, including the elimination of 2 T.O. positions.
- Increases \$1.33 M SGF for risk management premiums.
- A net increase of \$1.77 M SGF to provide for an anticipated upsurge in youth entering secure care custody beginning in July, 2020, in accordance with Act 501 of the 2016 Regular Session, which raised the age for certain classes of offender to be considered juveniles for the purpose of adjudication. **Note:** *The governor's budget proposal included an increase of \$3.1 M for Raise the Age, but then subsequently reduced funding by \$1.33 M for the same activity in a second adjustment; presumably to balance the overall statewide recommendation to anticipated SGF revenues.*
- A decrease of \$2.5 M in the Contract Services Program for expenses related to community based service providers.

Department of Children & Family Services

Children & Family Services realizes a 7.8% overall increase of \$54.4 M compared to the EOB, which includes an increase of \$52.7 M Federal and \$1.7 M SGF. Significant adjustments from Federal Funds in DCFS's operating budget include:

- Increases \$11 M from the Supplemental Nutrition Assistance Program (SNAP) for the annualization of education and training contracts.
- Increases \$10 M from Temporary Assistance for Needy Families (TANF) for additional pass-through funding to the DOE for the LA-4 program.
- Increases \$8 M from the Family First Transition Act Grant to provide services to keep children with their families and to prevent entry into foster care.
- Increases \$6.3 M from Title IV-E to complete the implementation of the Comprehensive Child Welfare Information System (CCWIS)
- Increases \$4.4 M from the Domestic Assistance Grant to provide temporary housing and supportive services to victims of domestic violence.
- Increases \$2.5 M for contracted services through the DOA-Office of Technology Support (OTS) for RedMane software and integration services.

Other Requirements

Other Requirements realizes a 22.9% overall increase of \$201.1 M in HB 1 Engrossed compared to the FY 20 EOB. This includes increases of \$118.6 M IAT (307.5%), \$216.9 M Statutory Dedications (80.6%) and \$14 M Federal (126%), while being partially offset by a decrease of \$148.4 M SGF (27.1%). Budget units within Other Requirements realizing significant adjustments are as follows:

Local Housing of State Adult Offenders (13.6% overall decrease of \$23.8 M)

- Provides for a means of financing substitution replacing \$88.6 M SGF with an equal amount of IAT associated with a federal coronavirus relief fund establishes by the CARES Act to provide payments to state agencies and local entities for reimbursement of expenditures related to COVID-19.
- *Increases \$12.8 M SGF to provide for the local housing per diem rate increase in accordance with Act 245 of 2019. The per diem rates increased by \$1 in FY 20 and will increase by an additional \$1 in FY 21. In FY 21, per diem rates for Local Housing will increase to \$26.49, parole holds will increase to \$22.89, transitional work program to \$12.25, and non-contract rates for transitional work to \$16.39.
- *Increases \$3.95 M SGF for projected offender population in Local Housing.

- Decreases \$6 M SGF to align transitional work payments to projected offender population.
- *Decreases \$15.5 M SGF to reduce funding provided to sheriffs for housing state adult offenders in local jails.
- The House Appropriations Committee adopted an amendment further reducing funding to sheriffs for housing state adult offenders in local jails by \$17.6 M SGF.

**Note: The governor's budget proposal included an increase of \$12.8 M for local housing per diem rate increases and \$3.95 M for the projected local housing population, but then subsequently reduced funding by \$15.5 M; presumably to balance the overall statewide recommendation to anticipated SGF revenues.*

District Attorneys & Assistant District Attorneys (5.3% overall increase of \$1.7 M)

- Increases \$1.6 M SGF to provide for salary increases for district attorneys from \$50,000 to \$52,500 and assistant district attorneys from \$45,000 to \$47,500 in accordance with Act 315 of 2019.

Corrections Debt Service (0.7% overall increase of \$34,987)

- Of the amount contained in the proposed \$5.1 M total budget, \$2.6 M provides for debt service payments associated with the Energy Services Company. The remaining amount represents funds that were used in prior years for the Steve Hoyle Rehabilitation Center. The final debt payment for this facility of \$2,480,500 was September 2019. There was no reduction in this budget unit to reflect the final payment for the associated debt service for Steve Hoyle. **Note:** *The budget supporting document suggests that the administration plans to utilize these funds to make the first payment for the new Office of Juvenile Justice housing facility, which has not yet been authorized.*

Prepaid Wireless 911 Services (0.9% overall increase of \$125,000)

- Increases \$125,000 SGF to provide for computer and call center systems for the Union Parish 911 Call Center.

State Aid to Local Government Entities (1,065.4% overall increase of \$282.8 M)

- A means of finance substitution replacing \$3.4 M Statutory Dedications out of the Overcollections Fund with an equal amount of SGF. This adjustment continues state funding support to the LA Cancer Research Center of the LSU Health Sciences Center in New Orleans and to the Tulane Health Sciences Center from the land-based casino contract as provided in Act 171 of 2019.
- Increases \$999,707 from the statutorily dedicated Tobacco Tax Health Care Fund to align with REC projections. These monies provide support funding for the LA Cancer Research Center.
- Increases \$1.7 M SGF to the LA Cancer Research Center of the LSU Health Sciences Center in New Orleans and to the Tulane Health Sciences Center from the land-based casino contract due to inability to pay the second half of payments due in FY 20. A contract amendment extends the deadline for the second FY 20 payment of \$1.7 M to a date on or before thirty (30) days following the date on which all of the closure orders issued in response to the COVID-19 pandemic response have expired, terminated, or been rescinded and are no longer in effect.
- Increases \$285 M from the statutorily dedicated Louisiana Main Street Recovery Fund for grants to provide economic support to eligible Louisiana businesses for costs incurred in connection with COVID-19 to carry out the provisions of SB 189 of the 2020 Regular Session.
- Increases \$100,000 SGF to the city of Ponchatoula for water quality improvements.
- Increases \$100,000 SGF to the city of Welsh for water quality improvements.
- Increases \$100,000 SGF to the Awesome Ladies of Distinction, an organization offering enrichment and mentorship activities for youth.
- Eliminates \$1.6 M of funding provided to the New Orleans City Park Improvement Association from the statutorily dedicated Beautification and Improvement of the New Orleans City Park Fund.
- Eliminates \$850,277 of funding provided to the Greater New Orleans Sports Foundation from the statutorily dedicated Greater New Orleans Sports Foundation Fund.
- Eliminates \$100,000 of funding provided to Friends of NORD from the statutorily dedicated Friends of NORD Fund.
- Eliminates \$100,000 of funding provided to the Beautification Project for New Orleans Neighborhoods from the statutorily dedicated Beautification Project for New Orleans Neighborhoods Fund.

- # Increases \$200,000 to the Terrebonne Churches United Food bank from the statutorily dedicated Beautification Project for New Orleans Neighborhoods Fund (\$100,000) and Friends of NORD Fund (\$100,000).
- # Increases \$250,000 to the MidCity Baptist Community Fellowship from the statutorily dedicated Greater New Orleans Sports Foundation Fund.
- # Increases \$150,000 to the Algiers Economic Development Foundation from the statutorily dedicated Greater New Orleans Sports Foundation Fund.
- # Increases \$200,000 to the Richland Parish Council on Aging for expansion of the Richland Parish Learning Center from the statutorily dedicated Greater New Orleans Sports Foundation Fund.
- # Increases \$200,000 to the Town of Jean Lafitte for the Jean Lafitte Seafood Festival from the statutorily dedicated Beautification and Improvement of the New Orleans City Park Fund.

ELECTED OFFICIALS

Secretary of State

The Secretary of State realizes a 12.9% overall increase of \$12.1 M compared to the EOB. This includes increases of \$1.89 M SGF (3.5%), \$534,500 IAT (373.8%), and \$9.68 M Statutory Dedications (86.7%), while being partially offset by a decrease of \$17,632 SGR (0.1%). Significant adjustments include:

- Increases \$6.6 M Statutory Dedications out of the Help Louisiana Vote Fund to continue the acquisition of a new electronic voting system for the State of Louisiana, for the purchase of commercial off the shelf equipment or software/hardware necessary for the operations of a new voting system.
- A means of finance swap replacing \$2.7 M Statutory Dedications from the Voting Technology Fund for an equal amount of SGF to provide for general operating expenses.
- Decreases \$1.1 M Statutory Dedications out of the Voting Technology Fund associated with the initial rental of equipment in order to prepare for implementation of the new voting system in FY 21.
- Decreases \$58,049 SGF from the Museum and Other Operations Program that results in reduced hours and operating days, caretaker status, or closure of museums. Without local support or transfers to local governmental entities, the Oil and Gas Museum and LSEM will have reduced hours of operation and staff, which impacts the museums ability to open to the public.
- Increases \$6.9 M Statutory Dedications out of the Voting Technology Fund for election expenses contingent on passage of HB 29 (Supplemental Appropriations Bill) of the 2020 1st Extraordinary Session and funds are recognized by the Revenue Estimating Conference (REC).
- Increases \$530,000 IAT from the GOHSEP for improving physical security measures at warehouses and improving cybersecurity of the state's election network.

Office of the Attorney General

The Office of the Attorney General realizes a 4.9% overall decrease of \$3.9 M in FY 21 compared to the EOB. This includes decreases of \$1.96 M SGF (10.78%), and \$3.44 M Statutory Dedications (14.44%), while being partially offset by increases of \$910,160 SGR (12.95%), 219,954 IAT, and \$307,743 Federal (3.92%). Significant adjustments include:

- \$379,212 reduction as part of the Governor's targeted reductions to balance the budget; no impact information has been provided.
- \$324,773 reduction as part of the House amendments; no impact information has been provided.

State Treasurer

The State Treasurer realizes a 134.6% overall increase of \$15.8 M and 7 T.O. positions compared to the EOB. This includes an increase of \$789,044 SGR (8.5%) and \$15 M Statutory Dedications (1,848.5%). Significant adjustments include:

- Increases \$225,000 SGR for expenditures related to converting images into the KAPS/Onbase image system and for upgrades to that platform to allow the agency to move to a paperless system and increase efficiency. KAPS is the database utilized to manage unclaimed property records and claims.
- Increases \$446,062 SGR to provide for 7 additional T.O. positions and related expenses in the Administrative Program to provide additional support to the unclaimed property program.
- Increases \$15 M from the statutorily dedicated Louisiana Main Street Recovery Fund to carry out the provisions of SB 189 of the 2020 Regular Session,

providing for administrative costs of distributing grants to provide economic support to eligible Louisiana businesses for costs incurred in connection with COVID-19.

Agriculture & Forestry

Agriculture & Forestry realizes a 0.1% decrease of \$96,507 and an increase of five T.O. positions compared to the EOB. This includes increases of \$300,000 SGR (4.3%), \$27,371 Statutory Dedications (0.1%) and \$162,195 Federal (1.65%), while being offset by decreases of \$354,826 SGF (1.9%) and \$231,247 IAT (34.08%). Significant adjustments include:

- Increases \$319,305 Statutory Dedications from the Seed Fund and four T.O. inspector positions for oversight of the industrial hemp program.
- Increases \$104,385 Federal and one T.O. position to conduct seafood inspections in the New Orleans area.
- Increases \$300,000 SGR from a planned timber sale. The proceeds are reinvested into maintenance activities for state forests.
- Decreases \$250,000 IAT due to the department no longer receiving a transfer of funds from the State Fire Marshal for fire prevention and suppression in rural areas.
- Decreases \$432,283 SGF associated with funding for salaries and related benefits of approximately six (6) firefighting positions. The associated T.O. positions are not eliminated, leaving the department with unfunded vacancies. The department reports this reduction will potentially result in the closure of some fire substations (to be determined) and may increase response time to wildfires.
- Decreases \$370,225 SGF from the Forestry Program that includes \$200,000 in operating services, \$100,000 in supplies, and \$70,225 in IAT expenditures.
- Decreases \$351,170 from the statutorily dedicated Petroleum Products Fund to align with the latest projections adopted by the REC.

HEALTH

Medicaid

HB 1 Engrossed increases total funding in Medicaid (Medical Vendor Payments) by approximately \$2.42 B (18.2%) for FY 21, from an existing operating budget (EOB) of \$13.29 billion to a total appropriation of \$15.71 billion. The net increase in funding is largely the result of Private Provider Program increases associated with managed care organization payments, various provider rate increases, annualization of prior year funding increases, and funding for a new directed payment methodology that provides additional payments to hospitals called “Money Follows the Patient (MFP).

	<u>EOB</u>	<u>HB Engrossed</u>	<u>Difference</u>
SGF	\$1,972,822,724	\$2,077,572,518	\$104,749,794
IAT	\$102,020,133	\$220,447,818	\$118,427,685
Fees / Self Gen	\$481,336,101	\$514,639,476	\$33,303,375
Stat Ded	\$908,258,941	\$1,137,810,957	\$229,552,016
Federal	<u>\$9,823,487,079</u>	<u>\$11,760,720,042</u>	<u>\$1,937,232,963</u>
Total	\$13,287,924,978	\$15,711,190,811	\$2,423,265,833

A House Appropriation Committee amendment provided preamble language in the Department of Health that directed the commissioner of administration to adjust the means of finance for the Louisiana Department of Health by reducing State General Fund (Direct) by \$3 M. It is anticipated the majority of this cut will be allocated in the Medical Vendor Payments program. Total Medicaid funding reflected above does not contemplate a portion or all of the \$3 M reduction required to be applied within the department in FY 21.

Note: There are no federal CARES Act funds appropriated in the Medical Vendor Payments Program for FY 21. In addition, the Medicaid budget assumes additional federal funding related to one additional state quarter (July 1 to September 30) of enhanced federal medical assistance percentage (FMAP) authorized through the Families First Coronavirus Response Act. The Act provided an increase for each state Medicaid program by an additional 6.2% during the period of the declared national emergency. It is not clear if the enhanced FMAP will be extended into the first quarter of FFY 21. The additional quarter of enhanced FMAP freed up approximately \$107 M in SGF match need in FY 21.

Specific increases reflected in the Medicaid budget are primarily the result of rate increases, utilization increases, annualization of prior year funding, expansion of services

(TEFRA), managed care payments, and additional directed payments associated with a new hospital payment methodology. Significant adjustments are reflected below:

- \$1.057 B - Net increase in funding for Money Follows the Patient supplemental payment program
- \$100.5 M – Rebase nursing home rates (includes hospice rates for individuals in nursing homes)
- \$76.2 M – Increase in MCO capitated payments
- \$21.2 M – Projected fee for service utilization increase for certain services
- \$13.6 M – New disability program funding (TEFRA)
- \$12.7 M – Increase payments for managed care Dental Benefit program
- \$9.8 M – Medicare Part D prescription drug “Clawback” funding (100% SGF)
- \$8.7 M – Intermediate Care Facility/Developmentally Disabled (ICF/DD) rate increases
- \$6.4 M – Coverage of Peer Support Mental Health Services due to DOJ settlement
- \$3.6 M – Annualization of rebased rates for ICF/DD providers
- \$5.7 M – Increase in funding in the Public Providers program for projected increases
- \$3.2 M – Projected utilization increase in the Coordinated System of Care (CSoC Program)

Note: Additional rate increases not reflected above are provided for hospice providers, small rural hospitals inpatient per diem rate, federally qualified health centers (FQHCs), and rural health clinics (RHCs). Statutorily dedicated revenues out of the Hospital Stabilization Fund are appropriated for FY 21, as a result of anticipated approval of the hospital tax resolution (HCR 2) that requires annual approval of the legislature. It is projected that a portion of these hospital tax revenues will be used for an additional 3.2% increase in inpatient rates and a 3.2% increase in outpatient surgery rates. The balance of revenues generated from the hospital tax will be used for annualized cost of prior year rate increases provided for in prior resolutions and to partially cover the cost of Medicaid expansion.

	FY 21 Rate Increase	Balance for Medicaid Expansion Cost	Total
Statutory Dedication	\$79,871,703	\$33,587,664	\$113,459,367
Federal	<u>\$164,235,968</u>	<u>\$302,288,974</u>	<u>\$466,524,942</u>
Total	\$244,107,671	\$335,876,638	\$579,984,309

HB 1 Engrossed provides funding for certain COVID-19 related Medicaid expenditures. These budget increases total approximately \$1.19 B. Significant COVID related expenditures include:

- \$719.2 M - increased Managed Care payments for increased enrollment
- \$379.9 M - increased Managed Care payments for increased enrollment churn trends
- \$ 92.9 M - increased FFS payments

Note: A portion of the SGF increase from EOB in the Medicaid program is the direct result of a means of finance substitution that reclassified statutorily dedicated revenues to State General Fund revenues. Funds will continue to be used as a state match source to draw federal financial participation, but there are no additional services that will be added as a result of the revenue reclassification.

Disproportionate Share Hospital (DSH) Funding Allocation

The Uncompensated Care Costs (UCC) program provides DSH payments to qualifying hospitals for certain uncompensated care costs associated with serving uninsured patients. In addition, DSH payments are used to cover Medicaid shortfall. HB 1 appropriates \$427.1 M in total DSH funding in the UCC program (within Medical Vendor Payments), which represents a \$749.9 M decrease from FY 20 EOB. House Appropriation amendments reduced DSH funding to partially offset costs associated with the Money Follows the Patient supplemental payment hospital model, in addition to projected future DSH allotment reductions from the federal government.

It is not known at this time if the balance of DSH funds appropriated in FY 21 will be allocated between providers that have historically received DSH payments.

Money Follows the Patient (MFP) directed payment funding:

HB 1 Engrossed includes \$2.3 B in funding for a new directed payment reimbursement model for hospitals called Money Follows the Patient (MFP). The increase is offset by reductions in other historical supplemental payment streams (Disproportionate Share Hospital payments (DSH), Full Medicaid Pricing (FMP) pass through payments, and

Upper Payment Limit (UPL) supplemental payments. The FMP program to hospitals is completely eliminated under this model.

Net new funding for the program is approximately \$1.1 B in FY 21. The \$2.3 B in directed payments will be paid to various hospitals based on a formula that accounts for Medicaid volume and hospital categories. Payments are paid on top of hospital providers base rates (payments do not represent a per diem increase). In addition to State General Funds, LDH will largely utilize public funds transferred through an Intergovernmental Transfer (IGT) process as a state match source to fund the program.

Public/Private Partnership Funding

Funding for the Public/Private Partnership (PPP) hospitals is not directly appropriated in the Medicaid budget. Historically, funding to these individual hospitals comes from multiple reimbursement sources, including DSH, UPL/FMP, and direct Title 19 claims. Reimbursement levels for the PPP hospitals have previously been set via memoranda of understanding (MOUs) agreed upon by the operating partner, LSU, and the Division of Administration. For FY 21, LDH staff indicate that these hospitals will be subject to the Money Follows the Patient (MFP) payment model, and that aggregate funding for the PPPs, as well as funding for each individual hospital is anticipated to be affected by some indeterminable degree. For reference, the PPP hospitals (excluding funding for Lallie Kemp Regional Medical Center, see note below) had FY 19 actuals totaling \$1.17 B with projected total payments in FY 20 of approximately \$1.12 B.

Due to the MFP payment model factoring in utilization as a criterion to distribute payments, the PPP hospitals as a whole are anticipated to receive a net reimbursement increase associated with utilization that are offset by reductions from other revenue sources. Based upon a projection using utilization rates from FY 18 obtained from LDH, the PPP hospitals will receive an additional \$84.2 M in the aggregate from this source, yielding a FY 21 funding projection of approximately \$1.20 B. However, actual funding to the individual PPP hospitals is subject to the MOU negotiation process between the operating partners, LSU, and the state, who enter into annual agreements regarding funding amounts each year.

Note: the above figures do not include funding for Lallie Kemp Medical Center in Independence, which is a state-appropriated entity in HB 1 and presently has a total appropriation of \$63.48 M in HB 1 Engrossed

Medicaid Outlook (Horizon issues)

Health Insurance Providers Fee (HIPF) tax: The Affordable Care Act provided for a Health Insurance Providers Fee on health insurance issuers. The tax is applicable to Managed Care Organizations (MCOs), and the tax represents an FY 21 liability to LDH, as the department reimburses the health plans for the cost of the tax. HB 1 does not provide a direct appropriation for the tax liability. The state match associated with the tax liability is approximately \$48 M, and is anticipated to be a one-time cost to the plans, as the tax sunsets in future years.

Medicaid Fiscal Accountability Regulation (CMS-2393-P): The Centers for Medicare & Medicaid Services (CMS) has issued a notice to states of proposed rulemaking intended to ensure fiscal accountability of Medicaid, which includes oversight and use of supplemental payments used in Medicaid programs. Supplemental payments are reimbursement to *certain* healthcare providers that are in addition to base reimbursement that these providers receive for providing Medicaid services. Louisiana's Medicaid program makes supplemental payments in both the fee for service program and through managed care capitated payments (Full Medicaid Pricing) in excess of \$1 B.

One of the components of the rule focuses on state supplemental payments to Medicaid providers, specifically regarding the non-federal share (state match source) utilized to draw federal matching funds to make such supplemental payments. The non-federal share for supplemental payments can come from appropriated SGF (derived from tax revenue appropriated directly the LDH), or other federally authorized public sources, including revenues from Intergovernmental Transfers (IGTs). The rule appears to provide more regulation, oversight, tracking, and potential limits regarding financing the non-federal share through IGTs from state and local government units and from Certified Public Expenditures (public entity certifies expenditures on Medicaid covered services that are eligible for federal matching funds). **Note:** *To the extent this rule may ultimately limit participation from state and local governmental units to share in financing the Louisiana Medicaid program based on the originating source of IGT revenues used as match, supplemental payment funding to various providers could be reduced. The LFO will continue to monitor the proposed regulation to determine scope and potential impact on the Medicaid program.*

Office of Public Health

The Office of Public Health has an overall budget increase of \$179 M (46.7%) compared to the EOB. This is associated primarily with an increase of \$176.2 M Federal. Significant adjustments in OPH's operating budget include:

- Increase of \$160 M Federal from the Centers for Disease Control and Prevention (CDC) for COVID-19 testing, surveillance, and contract tracing. The department is developing a testing plan, which is anticipated to be available by the end of FY 20.
- Increase of \$8.8 M Federal from the CDC for COVID-19 crisis response to include purchasing lab equipment and supplies, infection control, surge staffing, monitoring of individuals, and data management.
- Increase of \$5 M Federal from the CDC for epidemiology and laboratory capacity for the prevention and control of emerging infectious diseases.

EDUCATION

K-12

FY 21 funding for elementary and secondary education totals \$5.935 B (\$3.722 B SGF, \$201 M IAT, \$50.4 M SGR, \$336 M Statutory Dedications, and \$1.624 B Federal). This reflects increases of \$3.5 M SGF, \$11.8 M IAT, \$21.7 M Statutory Dedications, and \$408.2 M Federal and a decrease of \$1 M SGR for a total increase of \$444.3 M or 8.1%.

Minimum Foundation Program (MFP): FY 21 funding increases \$42.4 M in state expenditures over EOB. FY 21 totals \$3.896 B, comprised of \$3.575 B SGF, \$227.8 M Lottery Proceeds Fund, and \$92.7 M Support Education in Louisiana First (SELF) Fund. There is a net \$42.4 M increase due to projected enrollment increases (\$16.4 M); the number of students qualifying for the Special Education weight in Level 1 (\$11.1 M); increased costs in Level 2 associated with revenue estimates (\$8.8 M); and increased costs in Level 4 associated with the Career Development funding (\$8.3 M), offset by reductions of \$2.9 M for technical adjustments. Means of financing substitutions utilized in the supplemental appropriation bill for FY 20 allowed for increased Lottery Proceeds Funds for use in FY 21 due to the most recent REC forecast reducing Lottery Proceeds Fund and SELF Fund. Enhanced funding of \$38.9 M contained in the original budget for a 1.375% increase to the base per pupil amount has been eliminated in HB 1 Engrossed.

Department of Education (DOE): FY 21 funding totals \$2.039 B (\$147.6 M SGF, \$201 M IAT, \$50.4 M SGR, \$15.4 M Statutory Dedications and \$1.624 B Federal). This represents a net increase of \$401.2 M or 22.7% from EOB; an increase of \$408.2 M Federal, \$11 M IAT, offset with decreases of \$13.8 M SGF, \$1 M SGR, and \$4 M Statutory Dedications. The increase in IAT is associated with a means of financing substitution of \$10 M replacing SGF with TANF in the LA 4 program. Additionally, the \$408.2 M increase in LDE federal expenditure authority is a result of federal grants from the U.S. Dept of Education that have been awarded to the state. This includes \$32 M for three new competitive grants: Comprehensive Literacy Development; the Trauma Recovery grant to address mental health services; and the Preschool Development grant to increase access to early care and education. Increased funding (\$25 M) for early childhood education, including to increase the number and quality of seats available to children aged birth to three which was initially included in the budget has been eliminated. However, the LDE has also received an increase of \$67.6 M in Child Care Development Block Grant funds as part of the CARES Act which will be used to expand these services. Additionally, the LDE has received \$287 M from the Elementary and Secondary School Relief Fund and \$57.5 M from the Child Nutrition Program for distribution in both FY 20 and FY 21.

Higher Education (HIED)

The FY 21 budget totals \$2.778 B (\$958.3 M SGF, \$25.7 M IAT, \$1.58 B SGR, \$143.9 M Statutory Dedications, and \$70.2 M Federal; a 2.6% overall decrease of \$75 M compared to the EOB. This includes decreases of \$103.7 M SGF, \$10 M Statutory Dedications and \$2.8 M Federal, which are partially offset by increases of \$5.7 M IAT, and \$35.9 M SGR.

Formula/Non-Formula Institutions: FY 21 funding totals \$2.377 B (\$652.5 M SGF) and represents a net decrease of \$83.6 M (\$116.6 M SGF). Enhanced SGF funding contained in the original budget proposal has been eliminated in HB 1 Engrossed as part of the budget balancing adjustments. Higher Education management boards and the Board of Regents received federal CARES funding of \$99.9 M in an FY 20 supplemental appropriation, which will be utilized in both the current and ensuing years to offset a like reduction of SGF in FY 21; an additional \$21.7 M reduction was made to the base budget. Other adjustments include SGF increases for the LSU Ag Center (\$1.75 M); the Southern University Ag Center (\$250 K); Pennington Biomedical Center (\$2 M); and LUMCON (\$1 M). There is an increase of \$3.2 M in IAT from GOHSEP in CARES funds for the nurse capitation program. SGR revenues increased by \$35.9 M as a result of

enrollment and fee increases across the four systems. An additional \$8.5 M SGF in the base, which was appropriated to individual institutions in FY 20, will be reinvested in the FY 21 funding formula distribution. House Appropriation Committee amendments return to the constitutionally required appropriation to the management boards with allocations to the institutions. Management boards have the authority to reallocate up to 5% of their systemwide total across the institutions under their purview.

OSFA/TOPS/GO: FY 21 funding totals \$400.9 M (\$305.2 M SGF), reflecting a net increase of \$7.6 M. Significant adjustments include an increase of \$12.6 M SGF for TOPS (\$10.6 M), GO Grants (\$1 M), and state match requirements for START accounts (\$1 M), offset with reductions to the TOPS fund (\$2 M) and Federal funds (\$2.9 M).

TOPS is recommended at \$319.8 M (\$262.4 M SGF and \$57.4 M Statutory Dedications), which represents full funding for an estimated 58,704 recipients. Institutions have not been eligible to increase their tuition since FY 17; therefore, the TOPS award will cover 100% of the FY 21 tuition amount. TOPS does not fund additional fees assessed by the institutions. Included in this amount is \$899,742 for TOPS Early Start Funding, which provides up to \$600 per academic year for any eligible 11th or 12th grade student attending a LA public high school who wishes to concurrently enroll for up to six (6) credit hours per semester in order to pursue certification in eligible programs (projected 3,766 recipients in FY 21).

GO Grant funding for FY 21 has increased by \$1 M to a total \$29.4 M SGF, and represents 47% of actual need to fund all eligible Go Grant recipients (\$62.5M).

BUDGET SUMMARY
HB 1 ENGROSSED by REPRESENTATIVE ZERINGUE

	FY 19 Actuals	FY 20 EOB 12/1/2019	FY 21 HB 1 Engrossed	FY 21 - FY 20 Change	Percent Change
GRAND TOTAL - Statewide Budget					
State General Fund	\$9,796,770,789	\$9,812,241,744	\$9,229,262,911	(\$582,978,833)	-5.9%
Interagency Transfers	\$1,351,842,776	\$1,647,117,535	\$2,375,846,820	\$728,729,285	44.2%
Fees & Self-gen Revenues	\$4,180,845,152	\$4,663,622,489	\$4,816,656,674	\$153,034,185	3.3%
Statutory Dedications	\$4,085,998,176	\$4,590,540,611	\$5,535,485,571	\$944,944,960	20.6%
Federal Funds	\$12,657,764,961	\$14,474,917,565	\$17,792,458,207	\$3,317,540,642	22.9%
	<u>\$32,073,221,854</u>	<u>\$35,188,439,944</u>	<u>\$39,749,710,183</u>	<u>\$4,561,270,239</u>	<u>13.0%</u>
T.O.	33,571	33,760	34,025	265	0.8%
Other Charges Positions	1,821	1,760	1,711	(49)	-2.8%
STATE FUNDS (excludes Federal)	\$19,352,701,826	\$20,713,522,379	\$21,957,251,976	\$1,243,729,597	6.0%
GENERAL APPROPRIATION BILL					
State General Fund	\$8,857,531,309	\$9,058,342,682	\$8,492,386,982	(\$565,955,700)	-6.2%
Interagency Transfers	\$745,330,192	\$958,256,713	\$1,627,956,290	\$669,699,577	69.9%
Fees & Self-gen Revenues	\$2,640,982,629	\$2,887,831,367	\$3,079,888,727	\$192,057,360	6.7%
Statutory Dedications	\$2,716,372,894	\$3,141,944,896	\$3,965,087,714	\$823,142,818	26.2%
Federal Funds	\$12,588,423,161	\$14,356,314,525	\$17,375,252,081	\$3,018,937,556	21.0%
	<u>\$27,548,640,185</u>	<u>\$30,402,690,183</u>	<u>\$34,540,571,794</u>	<u>\$4,137,881,611</u>	<u>13.6%</u>
T.O.	32,383	32,574	32,843	269	0.8%
Other Charges Positions	1,812	1,751	1,702	(49)	-2.8%
01 Executive					
State General Fund	\$164,187,872	\$143,448,889	\$149,251,486	\$5,802,597	4.0%
Interagency Transfers	\$44,958,663	\$78,299,049	\$74,392,983	(\$3,906,066)	-5.0%
Fees & Self-gen Revenues	\$141,547,416	\$140,476,909	\$141,339,366	\$862,457	0.6%
Statutory Dedications	\$125,298,484	\$174,940,155	\$646,043,636	\$471,103,481	269.3%
Federal Funds	\$1,282,998,222	\$1,660,524,066	\$2,153,658,764	\$493,134,698	29.7%
	<u>\$1,758,990,657</u>	<u>\$2,197,689,068</u>	<u>\$3,164,686,235</u>	<u>\$966,997,167</u>	<u>44.0%</u>
T.O.	2,052	2,063	2,092	29	1.4%
Other Charges Positions	354	309	274	(35)	-11.3%
03 Veterans Affairs					
State General Fund	\$6,179,058	\$6,580,688	\$8,993,420	\$2,412,732	36.7%
Interagency Transfers	\$2,169,628	\$2,211,412	\$2,448,947	\$237,535	10.7%
Fees & Self-gen Revenues	\$14,659,819	\$15,195,112	\$14,629,277	(\$565,835)	-3.7%
Statutory Dedications	\$120,019	\$115,528	\$115,528	\$0	0.0%
Federal Funds	\$44,257,609	\$49,272,779	\$51,051,857	\$1,779,078	3.6%
	<u>\$67,386,133</u>	<u>\$73,375,519</u>	<u>\$77,239,029</u>	<u>\$3,863,510</u>	<u>5.3%</u>
T.O.	843	842	841	(1)	-0.1%
Other Charges Positions	0	0	0	0	0.0%
04A State					
State General Fund	\$52,540,029	\$53,148,015	\$55,034,468	\$1,886,453	3.5%
Interagency Transfers	\$87,410	\$143,000	\$677,500	\$534,500	373.8%
Fees & Self-gen Revenues	\$26,968,207	\$29,398,248	\$29,380,616	(\$17,632)	-0.1%
Statutory Dedications	\$26,719	\$11,164,486	\$20,847,329	\$9,682,843	86.7%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	<u>\$79,622,365</u>	<u>\$93,853,749</u>	<u>\$105,939,913</u>	<u>\$12,086,164</u>	<u>12.9%</u>
T.O.	311	311	311	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
04B Justice					
State General Fund	\$16,554,782	\$18,122,714	\$16,169,624	(\$1,953,090)	-10.8%
Interagency Transfers	\$20,985,405	\$24,286,841	\$24,506,795	\$219,954	0.9%
Fees & Self-gen Revenues	\$4,675,593	\$7,026,950	\$7,937,110	\$910,160	13.0%
Statutory Dedications	\$13,106,074	\$24,000,834	\$20,553,710	(\$3,447,124)	-14.4%
Federal Funds	\$5,902,333	\$7,853,003	\$8,160,746	\$307,743	3.9%
	<u>\$61,224,187</u>	<u>\$81,290,342</u>	<u>\$77,327,985</u>	<u>(\$3,962,357)</u>	<u>-4.9%</u>
T.O.	482	493	507	14	2.8%
Other Charges Positions	1	1	1	0	0.0%

	FY 19	FY 20	FY 21	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	HB 1 Engrossed	Change	Change
04C Lt. Governor					
State General Fund	\$1,041,842	\$1,092,973	\$1,102,663	\$9,690	0.9%
Interagency Transfers	\$663,237	\$672,296	\$1,095,750	\$423,454	63.0%
Fees & Self-gen Revenues	\$87	\$10,000	\$10,000	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$5,405,239	\$5,488,059	\$5,912,545	\$424,486	7.7%
	\$7,110,405	\$7,263,328	\$8,120,958	\$857,630	11.8%
T.O.	7	7	7	0	0.0%
Other Charges Positions	8	8	8	0	0.0%
04D Treasury					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$1,686,944	\$1,686,944	\$1,686,944	\$0	0.0%
Fees & Self-gen Revenues	\$7,505,298	\$9,232,496	\$10,021,540	\$789,044	8.5%
Statutory Dedications	\$411,821	\$811,455	\$15,811,455	\$15,000,000	1848.5%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$9,604,063	\$11,730,895	\$27,519,939	\$15,789,044	134.6%
T.O.	54	54	61	7	13.0%
Other Charges Positions	0	0	0	0	0.0%
04E Public Service Commission					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$8,489,064	\$9,722,536	\$10,242,843	\$520,307	5.4%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$8,489,064	\$9,722,536	\$10,242,843	\$520,307	5.4%
T.O.	97	97	97	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
04F Agriculture & Forestry					
State General Fund	\$18,293,320	\$18,787,387	\$18,432,561	(\$354,826)	-1.9%
Interagency Transfers	\$408,902	\$678,592	\$447,345	(\$231,247)	-34.1%
Fees & Self-gen Revenues	\$5,517,983	\$6,981,777	\$7,281,777	\$300,000	4.3%
Statutory Dedications	\$34,091,628	\$37,415,484	\$37,442,855	\$27,371	0.1%
Federal Funds	\$8,385,158	\$9,809,973	\$9,972,168	\$162,195	1.7%
	\$66,696,991	\$73,673,213	\$73,576,706	(\$96,507)	-0.1%
T.O.	566	568	573	5	0.9%
Other Charges Positions	4	2	2	0	0.0%
04G Insurance					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$27,231,282	\$30,161,661	\$31,795,356	\$1,633,695	5.4%
Statutory Dedications	\$1,783,762	\$1,950,700	\$910,011	(\$1,040,689)	-53.3%
Federal Funds	\$622,222	\$717,475	\$717,475	\$0	0.0%
	\$29,637,266	\$32,829,836	\$33,422,842	\$593,006	1.8%
T.O.	222	222	222	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
05 Economic Development					
State General Fund	\$19,321,841	\$21,703,683	\$34,255,579	\$12,551,896	57.8%
Interagency Transfers	\$0	\$762,997	\$125,000	(\$637,997)	-83.6%
Fees & Self-gen Revenues	\$2,624,843	\$3,531,591	\$2,561,237	(\$970,354)	-27.5%
Statutory Dedications	\$13,914,029	\$20,485,503	\$4,700,000	(\$15,785,503)	-77.1%
Federal Funds	\$301,830	\$2,057,555	\$183,333	(\$1,874,222)	-91.1%
	\$36,162,543	\$48,541,329	\$41,825,149	(\$6,716,180)	-13.8%
T.O.	113	113	113	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
06 Culture, Recreation & Tourism					
State General Fund	\$32,637,314	\$32,780,756	\$32,152,305	(\$628,451)	-1.9%
Interagency Transfers	\$5,685,638	\$6,767,513	\$6,770,248	\$2,735	0.0%
Fees & Self-gen Revenues	\$27,779,836	\$29,834,484	\$29,628,350	(\$206,134)	-0.7%
Statutory Dedications	\$8,228,845	\$17,355,827	\$18,111,908	\$756,081	4.4%
Federal Funds	\$5,036,155	\$6,838,297	\$6,603,297	(\$235,000)	-3.4%
	\$79,367,788	\$93,576,877	\$93,266,108	(\$310,769)	-0.3%
T.O.	572	564	564	0	0.0%
Other Charges Positions	24	21	21	0	0.0%

	FY 19	FY 20	FY 21	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	HB 1 Engrossed	Change	Change
07 Transportation & Development					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$9,348,911	\$13,067,597	\$12,579,338	(\$488,259)	-3.7%
Fees & Self-gen Revenues	\$25,860,263	\$26,182,415	\$26,188,285	\$5,870	0.0%
Statutory Dedications	\$524,724,849	\$579,302,489	\$572,252,638	(\$7,049,851)	-1.2%
Federal Funds	\$19,437,134	\$21,632,793	\$21,632,793	\$0	0.0%
	\$579,371,157	\$640,185,294	\$632,653,054	(\$7,532,240)	-1.2%
T.O.	4,260	4,260	4,260	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
08A DPSC - Corrections Services					
State General Fund	\$515,492,815	\$524,428,847	\$319,949,695	(\$204,479,152)	-39.0%
Interagency Transfers	\$5,419,864	\$14,024,103	\$204,083,991	\$190,059,888	1355.2%
Fees & Self-gen Revenues	\$37,897,905	\$49,877,094	\$50,048,270	\$171,176	0.3%
Statutory Dedications	\$1,014,000	\$1,014,000	\$960,000	(\$54,000)	-5.3%
Federal Funds	\$1,128,808	\$2,230,697	\$2,230,697	\$0	0.0%
	\$560,953,392	\$591,574,741	\$577,272,653	(\$14,302,088)	-2.4%
T.O.	4,899	4,899	4,899	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
08B DPSC - Public Safety Services					
State General Fund	\$64,921	\$123,583	\$500,000	\$376,417	304.6%
Interagency Transfers	\$21,767,722	\$28,290,527	\$28,308,311	\$17,784	0.1%
Fees & Self-gen Revenues	\$214,886,850	\$222,804,541	\$252,461,309	\$29,656,768	13.3%
Statutory Dedications	\$176,176,752	\$190,458,510	\$173,260,465	(\$17,198,045)	-9.0%
Federal Funds	\$16,907,664	\$35,811,953	\$35,620,960	(\$190,993)	-0.5%
	\$429,803,909	\$477,489,114	\$490,151,045	\$12,661,931	2.7%
T.O.	2,583	2,628	2,628	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
08C DPSC - Youth Services					
State General Fund	\$108,338,368	\$122,374,766	\$89,885,384	(\$32,489,382)	-26.5%
Interagency Transfers	\$11,883,314	\$18,016,539	\$53,939,737	\$35,923,198	199.4%
Fees & Self-gen Revenues	\$416,491	\$775,487	\$924,509	\$149,022	19.2%
Statutory Dedications	\$100,000	\$149,022	\$0	(\$149,022)	-100.0%
Federal Funds	\$450,980	\$891,796	\$891,796	\$0	0.0%
	\$121,189,153	\$142,207,610	\$145,641,426	\$3,433,816	2.4%
T.O.	944	941	939	(2)	-0.2%
Other Charges Positions	0	6	6	0	0.0%
09 Health					
State General Fund	\$2,464,529,782	\$2,485,861,578	\$2,382,896,064	(\$102,965,514)	-4.1%
Interagency Transfers	\$356,312,906	\$416,600,359	\$741,616,471	\$325,016,112	78.0%
Fees & Self-gen Revenues	\$448,599,928	\$561,668,967	\$597,595,681	\$35,926,714	6.4%
Statutory Dedications	\$819,878,058	\$929,463,550	\$1,158,882,172	\$229,418,622	24.7%
Federal Funds	\$9,332,722,891	\$10,569,962,977	\$12,622,553,208	\$2,052,590,231	19.4%
	\$13,422,043,565	\$14,963,557,431	\$17,503,543,596	\$2,539,986,165	17.0%
T.O.	6,061	6,101	6,458	357	5.9%
Other Charges Positions	1,368	1,351	1,341	(10)	-0.7%
10 Children & Family Services					
State General Fund	\$198,521,413	\$208,169,246	\$209,862,876	\$1,693,630	0.8%
Interagency Transfers	\$19,928,916	\$16,520,568	\$16,520,568	\$0	0.0%
Fees & Self-gen Revenues	\$10,752,161	\$15,422,309	\$15,515,062	\$92,753	0.6%
Statutory Dedications	\$293,533	\$827,047	\$724,294	(\$102,753)	-12.4%
Federal Funds	\$402,211,744	\$457,583,222	\$510,267,397	\$52,684,175	11.5%
	\$631,707,767	\$698,522,392	\$752,890,197	\$54,367,805	7.8%
T.O.	3,506	3,491	3,536	45	1.3%
Other Charges Positions	0	0	0	0	0.0%
11 Natural Resources					
State General Fund	\$8,743,801	\$7,962,984	\$8,050,003	\$87,019	1.1%
Interagency Transfers	\$6,592,577	\$9,001,985	\$8,442,728	(\$559,257)	-6.2%
Fees & Self-gen Revenues	\$125,520	\$208,000	\$208,000	\$0	0.0%
Statutory Dedications	\$28,220,283	\$34,565,940	\$40,539,169	\$5,973,229	17.3%
Federal Funds	\$5,764,284	\$8,729,104	\$8,419,257	(\$309,847)	-3.5%
	\$49,446,465	\$60,468,013	\$65,659,157	\$5,191,144	8.6%
T.O.	308	311	311	0	0.0%
Other Charges Positions	0	0	0	0	0.0%

	FY 19	FY 20	FY 21	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	HB 1 Engrossed	Change	Change
12 Revenue					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$526,287	\$305,000	\$302,530	(\$2,470)	-0.8%
Fees & Self-gen Revenues	\$95,899,651	\$107,511,604	\$111,893,887	\$4,382,283	4.1%
Statutory Dedications	\$550,000	\$650,000	\$657,914	\$7,914	1.2%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$96,975,938	\$108,466,604	\$112,854,331	\$4,387,727	4.0%
T.O.	712	712	720	8	1.1%
Other Charges Positions	15	15	15	0	0.0%
13 Environmental Quality					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$35,773	\$30,000	\$174,361	\$144,361	481.2%
Fees & Self-gen Revenues	\$20,080	\$24,790	\$78,728,138	\$78,703,348	317480.2%
Statutory Dedications	\$99,953,114	\$120,671,105	\$38,727,830	(\$81,943,275)	-67.9%
Federal Funds	\$15,212,769	\$19,634,301	\$19,634,301	\$0	0.0%
	\$115,221,736	\$140,360,196	\$137,264,630	(\$3,095,566)	-2.2%
T.O.	702	706	710	4	0.6%
Other Charges Positions	0	0	0	0	0.0%
14 Workforce Commission					
State General Fund	\$8,252,219	\$8,595,933	\$8,595,933	\$0	0.0%
Interagency Transfers	\$2,479,186	\$6,603,143	\$5,299,209	(\$1,303,934)	-19.7%
Fees & Self-gen Revenues	\$2,250	\$272,219	\$72,219	(\$200,000)	-73.5%
Statutory Dedications	\$103,888,067	\$112,822,909	\$112,523,758	(\$299,151)	-0.3%
Federal Funds	\$133,330,828	\$159,788,188	\$158,678,725	(\$1,109,463)	-0.7%
	\$247,952,550	\$288,082,392	\$285,169,844	(\$2,912,548)	-1.0%
T.O.	921	919	910	(9)	-1.0%
Other Charges Positions	0	0	0	0	0.0%
16 Wildlife & Fisheries					
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$2,541,656	\$13,480,677	\$19,730,769	\$6,250,092	46.4%
Fees & Self-gen Revenues	\$142,938	\$366,976	\$2,967,291	\$2,600,315	708.6%
Statutory Dedications	\$88,119,109	\$110,225,733	\$101,707,347	(\$8,518,386)	-7.7%
Federal Funds	\$28,002,114	\$31,988,681	\$34,057,056	\$2,068,375	6.5%
	\$118,805,817	\$156,062,067	\$158,462,463	\$2,400,396	1.5%
T.O.	782	783	783	0	0.0%
Other Charges Positions	3	3	3	0	0.0%
17 Civil Service					
State General Fund	\$5,249,510	\$5,609,518	\$5,825,958	\$216,440	3.9%
Interagency Transfers	\$11,502,407	\$12,279,406	\$13,040,082	\$760,676	6.2%
Fees & Self-gen Revenues	\$1,217,945	\$1,379,199	\$3,964,054	\$2,584,855	187.4%
Statutory Dedications	\$2,148,766	\$2,390,651	\$0	(\$2,390,651)	-100.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$20,118,628	\$21,658,774	\$22,830,094	\$1,171,320	5.4%
T.O.	172	172	176	4	2.3%
Other Charges Positions	0	0	0	0	0.0%
18 Retirement Systems					
State General Fund	\$30,805,321	\$0	\$0	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$30,805,321	\$0	\$0	\$0	0.0%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
19A Higher Education					
State General Fund	\$1,026,226,070	\$1,062,048,947	\$958,305,133	(\$103,743,814)	-9.8%
Interagency Transfers	\$16,840,247	\$19,985,256	\$25,717,256	\$5,732,000	28.7%
Fees & Self-gen Revenues	\$1,482,131,235	\$1,544,690,041	\$1,580,606,057	\$35,916,016	2.3%
Statutory Dedications	\$145,758,883	\$153,967,708	\$143,929,895	(\$10,037,813)	-6.5%
Federal Funds	\$60,034,167	\$73,046,796	\$70,217,796	(\$2,829,000)	-3.9%
	\$2,730,990,602	\$2,853,738,748	\$2,778,776,137	(\$74,962,611)	-2.6%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%

	FY 19	FY 20	FY 21	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	HB 1 Engrossed	Change	Change
19B Special Schools & Commissions					
State General Fund	\$44,839,748	\$47,527,508	\$47,220,367	(\$307,141)	-0.6%
Interagency Transfers	\$28,928,859	\$29,209,244	\$10,176,329	(\$19,032,915)	-65.2%
Fees & Self-gen Revenues	\$2,316,217	\$3,263,033	\$3,248,033	(\$15,000)	-0.5%
Statutory Dedications	\$22,256,871	\$24,112,290	\$24,185,188	\$72,898	0.3%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$98,341,695	\$104,112,075	\$84,829,917	(\$19,282,158)	-18.5%
T.O.	769	771	560	(211)	-27.4%
Other Charges Positions	35	35	29	(6)	-17.1%
19D Education					
State General Fund	\$3,589,645,317	\$3,719,235,313	\$3,722,783,599	\$3,548,286	0.1%
Interagency Transfers	\$122,876,530	\$189,153,006	\$201,022,593	\$11,869,587	6.3%
Fees & Self-gen Revenues	\$32,756,269	\$51,428,223	\$50,426,848	(\$1,001,375)	-1.9%
Statutory Dedications	\$281,853,503	\$314,312,813	\$335,996,489	\$21,683,676	6.9%
Federal Funds	\$1,211,469,859	\$1,216,488,035	\$1,624,680,719	\$408,192,684	33.6%
	\$5,238,601,478	\$5,490,617,390	\$5,934,910,248	\$444,292,858	8.1%
T.O.	445	546	565	19	3.5%
Other Charges Positions	0	0	2	2	0.0%
19E LSU Health Care Services Division					
State General Fund	\$30,478,413	\$23,981,083	\$24,766,943	\$785,860	3.3%
Interagency Transfers	\$9,769,905	\$17,616,847	\$17,700,261	\$83,414	0.5%
Fees & Self-gen Revenues	\$18,332,900	\$15,670,284	\$16,019,498	\$349,214	2.2%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$4,800,336	\$4,850,666	\$4,993,082	\$142,416	2.9%
	\$63,381,554	\$62,118,880	\$63,479,784	\$1,360,904	2.2%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
20 Other Requirements					
State General Fund	\$515,587,553	\$546,758,271	\$398,352,921	(\$148,405,350)	-27.1%
Interagency Transfers	\$41,929,305	\$38,563,812	\$157,150,244	\$118,586,432	307.5%
Fees & Self-gen Revenues	\$11,113,662	\$14,436,957	\$14,436,957	\$0	0.0%
Statutory Dedications	\$215,966,661	\$269,048,621	\$485,961,280	\$216,912,659	80.6%
Federal Funds	\$4,040,815	\$11,114,109	\$25,114,109	\$14,000,000	126.0%
	\$788,637,996	\$879,921,770	\$1,081,015,511	\$201,093,741	22.9%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
OTHER APPROPRIATION BILLS					
State General Fund	\$426,180,464	\$213,933,047	\$213,299,843	(\$633,204)	-0.3%
Interagency Transfers	\$606,512,584	\$688,860,822	\$747,890,530	\$59,029,708	8.6%
Fees & Self-gen Revenues	\$1,539,862,523	\$1,775,791,122	\$1,736,767,947	(\$39,023,175)	-2.2%
Statutory Dedications	\$1,298,574,640	\$1,367,323,715	\$1,502,422,857	\$135,099,142	9.9%
Federal Funds	\$69,341,800	\$118,603,040	\$417,206,126	\$298,603,086	251.8%
	\$3,940,472,011	\$4,164,511,746	\$4,617,587,303	\$453,075,557	10.9%
T.O.	1,188	1,186	1,182	(4)	-0.3%
Other Charges Positions	9	9	9	0	0.0%
21 Ancillary					
State General Fund	\$202,225	\$0	\$0	\$0	0.0%
Interagency Transfers	\$577,231,016	\$621,339,442	\$638,161,680	\$16,822,238	2.7%
Fees & Self-gen Revenues	\$1,454,161,964	\$1,603,930,379	\$1,627,357,904	\$23,427,525	1.5%
Statutory Dedications	\$105,560,600	\$126,000,000	\$159,988,458	\$33,988,458	27.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$2,137,155,805	\$2,351,269,821	\$2,425,508,042	\$74,238,221	3.2%
T.O.	1,188	1,186	1,182	(4)	-0.3%
Other Charges Positions	9	9	9	0	0.0%
23 Judiciary					
State General Fund	\$156,080,944	\$151,460,091	\$152,056,972	\$596,881	0.4%
Interagency Transfers	\$9,392,850	\$9,392,850	\$13,392,850	\$4,000,000	42.6%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$7,333,800	\$10,240,925	\$10,240,925	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$172,807,594	\$171,093,866	\$175,690,747	\$4,596,881	2.7%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%

	FY 19	FY 20	FY 21	FY 21 - FY 20	Percent
	Actuals	EOB 12/1/2019	HB 1 Engrossed	Change	Change
24 Legislative					
State General Fund	\$62,472,956	\$62,472,956	\$61,242,871	(\$1,230,085)	-2.0%
Interagency Transfers	\$0	\$0	\$5,500,000	\$5,500,000	
Fees & Self-gen Revenues	\$24,378,559	\$23,525,043	\$23,525,043	\$0	0.0%
Statutory Dedications	\$10,000,000	\$10,000,000	\$10,271,501	\$271,501	2.7%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$96,851,515	\$95,997,999	\$100,539,415	\$4,541,416	4.7%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
26 Capital Outlay Cash. *					
State General Fund	\$207,424,339	\$0	\$0	\$0	0.0%
Interagency Transfers	\$19,888,718	\$58,128,530	\$90,836,000	\$32,707,470	56.3%
Fees & Self-gen Revenues	\$61,322,000	\$148,335,700	\$85,885,000	(\$62,450,700)	-42.1%
Statutory Dedications	\$1,175,680,240	\$1,221,082,790	\$1,321,921,973	\$100,839,183	8.3%
Federal Funds	\$69,341,800	\$118,603,040	\$417,206,126	\$298,603,086	251.8%
	\$1,533,657,097	\$1,546,150,060	\$1,915,849,099	\$369,699,039	23.9%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
NON-APPROPRIATED REQUIREMENTS					
State General Fund	\$513,059,016	\$539,966,015	\$523,576,086	(\$16,389,929)	-3.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$71,050,642	\$81,272,000	\$67,975,000	(\$13,297,000)	-16.4%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$584,109,658	\$621,238,015	\$591,551,086	(\$29,686,929)	-4.8%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%
22 Non-Appropriated Requirements					
State General Fund	\$513,059,016	\$539,966,015	\$523,576,086	(\$16,389,929)	-3.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees & Self-gen Revenues	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$71,050,642	\$81,272,000	\$67,975,000	(\$13,297,000)	-16.4%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
	\$584,109,658	\$621,238,015	\$591,551,086	(\$29,686,929)	-4.8%
T.O.	0	0	0	0	0.0%
Other Charges Positions	0	0	0	0	0.0%

* The FY 21 total does not reflect the appropriation of non-recurring State General Fund revenues from the FY 19 surplus; and FY 20 capital outlay supplemental appropriations from the FY 19 surplus.



John D. Carpenter
Legislative Fiscal Officer

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TO: The Honorable Clay Schexnayder, Speaker of the House of Representatives
Honorable Members of the House of Representatives

FROM: John D. Carpenter, Legislative Fiscal Officer
Evan J. Brasseaux, LFO Staff Director

DATE: June 9, 2020

SUBJECT: House Rule 7.19, HB 1 Engrossed, FY 22 Financing Replacement

Pursuant to House Rule 7.19, the Legislative Fiscal Office (LFO) is required to submit a report to the House of Representatives, which indicates whether the appropriation bill appropriates one-time money within the Engrossed version of House Bill 1 (HB 1). The LFO is providing this information for HB 1 Engrossed and a discussion of the FY 22 financing decisions that will have to be made as a result of the current structure of the FY 21 proposed operating budget.

HR 7.19 One-Time Money List

Pursuant to HR 7.19(C)(2), appropriations from one-time money for ordinary recurring expenses may not exceed the projected growth of the state general fund from the fiscal year for which the appropriation is proposed and the subsequent fiscal year according to the most recent official forecast. The threshold calculation is the difference between the official SGF revenue forecast adopted by the Revenue Estimating Conference on May 11, 2020, for FY 21 of \$9,139.2 B and for FY 22 of \$9,812.9 B, which equates to \$673.7 M of SGF revenue growth. The amount of one-time funds, as defined by HR 7.19, allowed to be appropriated in HB 1 for FY 21 expenditure is approximately \$673.7 M. **After Adopted House Appropriations Committee amendments to HB 1, there is no (\$0) one-time money as defined in House Rule 7.19 in HB 1 Engrossed.**

FY 22 Replacement Financing Decision List

Although HR 7.19 contains a definition of "one-time money", the rule itself is not indicative of the financing decisions that will have to be made in FY 22 relative to the current structure of the FY 21 proposed operating budget. Due to this issue, the LFO not only provides the HR 7.19 list to comply with the House Rule, it also provides details of significant potential FY 22 financing replacements that will have to be made as a result of the proposed FY 21 budget.

CARES: Title V of Division A of the third coronavirus relief package created the Coronavirus Relief Fund which provides funding to state, local, territorial, and tribal governments. Louisiana's allocation is \$1,802,619,000. Funds can be used for costs that are necessary expenditures incurred due to COVID-19 during the period from March 1, 2020 to December 30, 2020. The funds cannot be used to fill revenue gaps created by the slowed economy. Pursuant to multiple discussions with federal representatives from the U.S. Treasury, and other federal and state governmental representatives, the state received guidance and clarification on the use of such funds. A total of \$921,546,368 was utilized in both the FY 20 Supplemental Bill (HB 307) (\$421,138,344) in the FY 21 GAB (HB 1) (\$500,408,024) to solve for shortfalls in both years by maximizing the use of state general fund, statutory dedications and self-generated revenues. The allocation of these funds in FY 21 is as follows:

Dept of Corrections	\$	190,110,889
Local Housing	\$	88,590,185
Office of Juvenile Justice	\$	35,923,198
LA Dept of Health	\$	153,884,287
Office of Public Health	\$	28,649,465
Higher Ed*	\$	3,250,000

**A total of \$96,921,118 was appropriated to Management Boards in FY 20 Supplemental Bill (HB307) and a like amount of SGF was reduced in FY 21*

Rainy Day: There is a total of \$90,062,911 from the Budget Stabilization Fund.

Medicaid: There is \$291,977,316 replacement revenues in Medicaid associated with the enhanced FMAP (6.2%).

There is \$24,105,951 out of the Medical Trust Fund for the Elderly (MTFE) which will not be available in FY 22.

If you have any questions about any of the information presented in this memo, please contact me by email at carpenterj@legis.la.gov or by phone at 225-342-7233.

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 20 FORECAST
(In Million \$)

Schedule A

REVENUE SOURCE/DEDICATIONS	Actual Collections FY19	Official Forecast 4/10/2019	Proposed DOA Forecast 5/11/2020	ADOPTED Proposed LFO Forecast 5/11/2020	DOA +(-) Official Forecast	ADOPTED LFO +(-) Official Forecast
Alcoholic Beverage	37.7	38.3	38.0	36.2	(0.3)	(2.1)
Beer	38.4	39.3	38.5	36.9	(0.8)	(2.4)
Total Corp Fran. & Inc.	630.5	400.0	475.0	468.1	75.0	68.1
Gasoline & Special Fuels	635.5	655.6	568.0	592.2	(87.6)	(63.4)
Hazardous Waste	2.6	3.1	2.6	2.9	(0.5)	(0.2)
Individual Income	3719.4	3,512.9	3788.1	3,730.0	275.2	217.1
Natural Gas Franchise	0.8	0.7	0.7	1.5	0.0	0.8
Public Utilities	7.7	8.0	7.6	8.0	(0.4)	-
Auto Rental Excise	7.4	7.0	7.0	7.0	-	-
Sales Tax - General	3459.8	3,470.5	3332.8	3,321.0	(137.7)	(149.5)
Severance	524.6	558.4	407.0	415.0	(151.4)	(143.4)
Supervision/Inspection Fee	8.6	8.7	8.7	8.7	-	-
Tobacco	284.8	293.6	275.8	279.7	(17.8)	(13.9)
Unclaimed Property	15.0	40.2	40.0	43.6	(0.2)	3.4
Miscellaneous Receipts	6.8	6.1	6.3	6.8	0.2	0.7
Total-Dept. of Revenue	9,379.6	9,042.4	8,996.1	8,957.5	(46.3)	(84.9)
Royalties	181.3	175.9	125.6	137.1	(50.3)	(38.8)
Rentals	1.2	1.2	1.6	4.3	0.4	3.1
Bonuses	13.6	6.7	7.0	2.1	0.3	(4.6)
Mineral Interest	0.8	0.3	1.0	1.0	0.7	0.7
Total-Natural Res.	196.8	184.1	135.2	144.5	(48.9)	(39.6)
Interest Earnings (SGF)	6.1	1.0	35.0	44.0	34.0	43.0
Interest Earnings (TTF)	7.9	7.0	6.0	5.8	(1.0)	(1.2)
VAR,INA/Hosp Leases/LA1 Tolls	204.1	215.5	208.3	212.8	(7.2)	(2.7)
Agency SGR Over-collections	16.5	12.9	17.0	12.9	4.1	-
Bond Reimbs / Traditional & GOZ	16.7	18.2	25.8	25.8	7.6	7.6
Quality Ed. Support Fund	41.0	45.3	40.0	39.0	(5.3)	(6.3)
Lottery Proceeds	181.6	168.5	171.2	171.2	2.7	2.7
Land-based Casino	63.1	60.4	55.5	55.5	(5.0)	(5.0)
Tobacco Settlement	111.0	107.7	104.5	103.6	(3.2)	(4.1)
DHH Provider Fees	161.4	163.5	164.4	163.5	0.9	-
Total Treasury	809.3	800.0	827.7	834.0	27.7	34.0
Excise License	914.8	958.7	941.5	956.9	(17.2)	(1.8)
Ins. Rating Fees (SGF)	72.0	74.8	72.0	75.7	(2.8)	0.9
Total-Insurance	986.7	1,033.5	1,013.4	1,032.6	(20.1)	(0.9)
Misc. DPS Permits	16.7	17.1	8.0	6.5	(9.1)	(10.6)
Titles	23.0	23.4	20.0	20.4	(3.4)	(3.0)
Vehicle Licenses	124.6	128.5	123.0	123.2	(5.5)	(5.3)
Vehicle Sales Tax	450.3	459.2	435.7	431.8	(23.5)	(27.4)
Riverboat Gaming	404.5	423.1	275.0	274.8	(148.1)	(148.3)
Racetrack slots	54.0	52.9	36.0	35.3	(16.9)	(17.6)
Video Draw Poker	194.3	190.2	143.0	131.2	(47.2)	(59.0)
Total-Public Safety	1,267.4	1,294.4	1,040.6	1,023.2	(253.8)	(271.2)
Total Taxes, Lic., Fees	12,639.9	12,354.4	12,013.1	11,991.9	(341.3)	(362.6)
Less: Dedications	(2,584.0)	(2,629.7)	(2,366.4)	(2,399.0)	263.3	230.6
Less: NOW Waiver Fund Allocation	(15.0)	-	-	-	-	-
STATE GENERAL FUND	10,040.8	9,724.8	9,646.8	9,592.8	(78.0)	(131.9)
REVENUE - DIRECT						
Oil Price per barrel	\$61.75	\$59.15	\$45.37	\$46.42	(\$13.78)	(\$12.73)

OFFICIAL FORECAST
ADOPTED 5-11-20 L.A.

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 20 FORECAST
(In Million \$)

Schedule A

REVENUE SOURCE/DEDICATIONS	Actual Collections FY19	Official Forecast 4/10/2019	Proposed DOA Forecast 5/11/2020	ADOPTED Proposed LFO Forecast 5/11/2020	DOA +(-) Official Forecast	ADOPTED LFO +(-) Official Forecast
Transportation Trust Fund	508.4	524.5	454.4	473.8	(70.1)	(50.7)
Motor Vehicles Lic. - TTF	53.6	54.2	52.1	52.1	(2.1)	(2.1)
Aviation Tax - TTF	29.8	29.8	29.8	29.8	-	-
TTF/Interest and Fees	38.2	34.6	33.7	36.1	(0.9)	1.5
Motor Fuels - TIME Program	127.1	131.1	113.6	118.4	(17.5)	(12.7)
Motor Veh.Lic - Hwy Fund #2	12.9	13.4	12.9	12.9	(0.5)	(0.5)
State Highway Improvement Fund	58.2	60.1	58.0	57.8	(2.1)	(2.3)
OMV Drivers' License Escrow Fund	3.5	3.8	3.1	1.3	(0.7)	(2.5)
Sports Facility Assistance Fund	4.2	4.2	4.2	4.2	-	(0.0)
Severance Tax -Parishes	44.5	57.0	39.6	40.4	(17.4)	(16.6)
Severance Tax - Forest Prod. Fund	2.5	2.7	2.0	2.5	(0.7)	(0.2)
Royalties - Parishes	18.8	17.6	12.6	13.7	(5.0)	(3.9)
Royalties-DNR	2.5	2.5	2.5	2.5	-	-
Wetlands Fund	24.5	25.0	14.7	15.1	(10.3)	(9.9)
Quality Ed. Support Fund	41.0	45.3	40.0	39.0	(5.3)	(6.3)
Sales Tax Econ. Development	14.6	13.0	13.2	13.3	0.2	0.3
Tourist Promotion District	26.1	23.5	24.5	24.3	1.0	0.8
Sales Tax/Telecomm Fd for the Deaf	3.4	2.7	2.6	3.4	(0.1)	0.7
Excise Lic. - 2% Fire Ins.	22.2	22.4	24.0	23.3	1.6	0.9
Excise Lic. -Fire Mars. Fd.	16.6	16.6	16.4	17.3	(0.2)	0.7
Excise Lic. - LSU Fire Tr.	3.3	3.4	3.5	3.5	0.2	0.1
Insurance Fees	72.0	74.8	72.0	75.7	(2.8)	0.9
ELT MATF Medicaid Managed Care	438.9	480.7	447.5	456.1	(33.2)	(24.6)
State Police Salary Fund	15.6	15.6	15.6	15.6	-	-
Video Draw Poker	57.7	59.2	48.2	39.8	(11.0)	(19.4)
Racetrack Slots	32.8	32.3	29.8	30.4	(2.5)	(1.9)
Lottery Proceeds Fund	181.1	168.0	170.7	170.7	2.7	2.7
SELF Fund	146.4	150.9	104.2	103.6	(46.7)	(47.3)
Casino Support Fund	3.2	0.0	0.0	0.0	-	-
LA Early Childhood Fund, LBC	0.0	0.0	0.0	0.0	-	-
Comm. Water Fd (70%), NOLA (30%),	0.0	0.0	0.0	0.0	-	-
Riverboat 'Gaming' Enforce.	62.8	66.4	44.2	42.7	(22.2)	(23.7)
Compulsive Gaming Fund	2.5	2.5	2.5	2.5	-	-
Budget Stabilization Fund	0.0	1.0	1.0	0.0	-	(1.0)
Revenue Stabilization Fund	30.5	0.0	0.0	0.0	-	-
Hazardous Waste Funds	2.6	3.1	2.6	2.9	(0.5)	(0.2)
Supervision/Inspection Fee	8.7	8.7	8.7	8.7	-	-
Insp. Fee/Gasoline, Ag. Petr. Fund	4.4	4.4	4.1	4.4	(0.4)	-
Tobacco Settlement/4 cent Tob Tax der	120.2	117.3	113.5	112.6	(3.8)	(4.7)
Tob Tax Health Care Fd / Reg Enf Fd	28.0	29.2	26.0	27.5	(3.2)	(1.7)
Tob Tax Medicaid Match Fund	114.1	119.3	108.5	112.2	(10.8)	(7.1)
Tobacco Settlement Enf Fund	0.4	0.4	0.4	0.4	-	-
Rapid Response Fund/Econ Dev	10.0	10.0	10.0	10.0	-	-
Rapid Response Fund/Workforce	10.0	10.0	10.0	10.0	-	-
Unclaimed Property / I-49	15.0	15.0	15.0	15.0	-	-
Capitol Tech	10.0	10.0	10.0	10.0	-	-
DHH Provider Fees	161.4	163.5	164.4	163.5	0.9	-
Total Dedications	2,584.0	2,629.7	2,366.4	2,399.0	(263.3)	(230.6)

Some columns and lines do not add precisely due to rounding.

OFFICIAL FORECAST
ADOPTED *L.21. 05.11.20*

Schedule B

REVENUE ESTIMATING CONFERENCE FISCAL YEAR 21 FORECAST (In Million \$)

REVENUE SOURCE/DEDICATIONS	Official Forecast 4/10/2019	Proposed DOA Forecast 5/11/2020	ADOPTED Proposed LFO Forecast 5/11/2020	DOA +(-) Official Forecast	ADOPTED LFO +(-) Official Forecast
Alcoholic Beverage	39.0	38.0	34.8	(1.0)	(4.2)
Beer	39.1	38.5	35.5	(0.6)	(3.6)
Total Corp Fran. & Inc.	400.0	335.0	422.7	(65.0)	22.7
Gasoline & Special Fuels	665.1	590.8	613.0	(74.3)	(52.1)
Hazardous Waste	3.1	2.6	2.9	(0.5)	(0.2)
Individual Income	3,611.2	3,524.9	3,646.3	(86.3)	35.1
Natural Gas Franchise	0.7	0.7	0.7	0.0	(0.0)
Public Utilities	8.0	7.6	8.0	(0.4)	-
Auto Rental Excise	7.0	7.0	3.5	-	(3.5)
Sales Tax - General	3,513.9	3,178.2	3,197.2	(335.7)	(316.7)
Severance	581.4	302.2	230.8	(279.2)	(350.6)
Supervision/Inspection Fee	8.7	8.7	8.7	-	-
Tobacco	293.5	275.8	278.9	(17.7)	(14.6)
Unclaimed Property	39.7	15.0	15.0	(24.7)	(24.7)
Miscellaneous Receipts	6.1	6.8	6.8	0.7	0.7
Total-Dept. of Revenue	9,216.5	8,331.9	8,504.8	(884.7)	(711.7)
Royalties	185.1	110.1	100.0	(75.0)	(85.1)
Rentals	1.2	1.6	1.2	0.4	-
Bonuses	6.7	4.0	1.1	(2.7)	(5.6)
Mineral Interest	0.3	1.0	1.0	0.7	0.7
Total-Natural Res.	193.3	116.7	103.3	(76.5)	(90.0)
Interest Earnings (SGF)	1.0	20.0	35.0	19.0	34.0
Interest Earnings (TTF)	7.0	6.0	5.0	(1.0)	(2.0)
VAR,INA/Hosp Leases/LA1 Tolls	218.2	209.8	208.3	(8.4)	(9.9)
Agency SGR Over-collections	12.9	13.0	12.9	0.1	-
Bond Reimbs / Traditional & GOZ	18.2	16.1	16.1	(2.1)	(2.1)
Quality Ed. Support Fund	47.8	40.0	41.5	(7.8)	(6.3)
Lottery Proceeds	158.7	164.1	154.1	5.4	(4.6)
Land-based Casino	60.4	102.9	102.9	42.5	42.5
Tobacco Settlement	107.8	104.6	101.8	(3.2)	(6.0)
DHH Provider Fees	166.5	168.1	166.6	1.6	0.1
Total Treasury	798.5	844.5	844.2	46.0	45.7
Excise License	983.6	1,006.0	1,032.2	22.4	48.6
Ins. Rating Fees (SGF)	75.4	70.9	76.0	(4.5)	0.6
Total-Insurance	1,059.0	1,076.8	1,108.2	17.8	49.2
Misc. DPS Permits	17.2	10.0	6.6	(7.2)	(10.6)
Titles	23.9	21.0	19.1	(2.9)	(4.8)
Vehicle Licenses	130.4	123.6	125.0	(6.8)	(5.4)
Vehicle Sales Tax	466.3	453.6	404.3	(12.7)	(62.0)
Riverboat Gaming	429.5	289.0	257.7	(140.5)	(171.8)
Racetrack slots	53.1	37.5	31.9	(15.6)	(21.2)
Video Draw Poker	188.6	147.0	113.2	(41.6)	(75.4)
Total-Public Safety	1,309.0	1,081.7	957.7	(227.3)	(351.3)
Total Taxes, Lic., Fees	12,576.3	11,451.6	11,518.2	(1,124.6)	(1,058.0)
Less: Dedications	(2,532.2)	(2,420.9)	(2,379.0)	111.4	153.2
Less: NOW Waiver Fund Allocation	-	-	-	-	-
STATE GENERAL FUND	10,044.1	9,030.7	9,139.2	(1,013.4)	(904.9)
REVENUE - DIRECT					
Oil Price per barrel	\$60.00	\$28.17	\$32.17	(\$31.83)	(\$27.83)

OFFICIAL FORECAST
ADOPTED 5.11.20 L.A.

Schedule B

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 21 FORECAST

(In Million \$)

REVENUE SOURCE/DEDICATIONS	Official Forecast 4/10/2019	Proposed DOA Forecast 5/11/2020	ADOPTED Proposed LFO Forecast 5/11/2020	DOA +(-) Official Forecast	ADOPTED LFO +(-) Official Forecast
Transportation Trust Fund	532.1	472.7	490.4	(59.4)	(41.7)
Motor Vehicles Lic. - TTF	55.0	52.5	52.9	(2.5)	(2.1)
Aviation Tax - TTF	29.8	29.8	29.8	-	-
TTF/Interest and Fees	34.6	33.6	35.3	(1.0)	0.7
Motor Fuels - TIME Program	133.0	118.2	122.6	(14.9)	(10.4)
Motor Veh.Lic - Hwy Fund #2	13.6	13.0	13.1	(0.6)	(0.5)
State Highway Improvement Fund	61.0	58.3	58.7	(2.8)	(2.4)
OMV Drivers' License Escrow Fund	3.8	3.1	1.4	(0.7)	(2.4)
Sports Facility Assistance Fund	4.3	4.2	4.1	(0.1)	(0.2)
Severance Tax -Parishes	59.3	28.7	22.5	(30.6)	(36.8)
Severance Tax - Forest Prod. Fund	2.7	2.0	2.5	(0.7)	(0.2)
Royalties - Parishes	18.5	11.0	10.0	(7.5)	(8.5)
Royalties-DNR	2.5	2.5	2.5	-	-
Wetlands Fund	25.0	12.5	11.0	(12.5)	(14.0)
Quality Ed. Support Fund	47.8	40.0	41.5	(7.8)	(6.3)
Sales Tax Econ. Development	13.2	12.6	12.8	(0.6)	(0.4)
Tourist Promotion District	23.8	23.5	23.3	(0.3)	(0.4)
Sales Tax/Telecomm Fd for the Deaf	2.7	3.0	3.4	0.3	0.7
Excise Lic. - 2% Fire Ins.	22.6	24.2	23.8	1.6	1.2
Excise Lic. -Fire Mars. Fd.	16.7	16.4	17.7	(0.3)	1.0
Excise Lic. - LSU Fire Tr.	3.4	3.2	3.5	(0.3)	0.1
Insurance Fees	75.4	70.9	76.0	(4.5)	0.6
ELT MATF Medicaid Managed Care	480.7	560.6	522.0	79.9	41.3
State Police Salary Fund	15.6	15.6	15.6	-	-
Video Draw Poker	58.7	49.0	34.3	(9.6)	(24.3)
Racetrack Slots	32.3	31.6	31.3	(0.7)	(1.1)
Lottery Proceeds Fund	158.2	163.6	153.6	5.4	(4.6)
SELF Fund	152.2	122.2	129.9	(30.0)	(22.3)
Casino Support Fund	0.0	0.0	0.0	-	-
LA Early Childhood Fund, LBC	0.0	0.0	0.0	-	-
Comm. Water Fd (70%), NOLA (30%), I	0.0	0.0	0.0	-	-
Riverboat 'Gaming' Enforce.	67.4	46.3	40.0	(21.1)	(27.4)
Compulsive Gaming Fund	2.5	2.5	2.5	-	-
Budget Stabilization Fund	1.0	25.0	25.0	24.0	24.0
Revenue Stabilization Fund	8.1	0.0	0.0	(8.1)	(8.1)
Hazardous Waste Funds	3.1	2.6	2.9	(0.5)	(0.2)
Supervision/Inspection Fee	8.7	8.7	8.7	-	-
Insp. Fee/Gasoline, Ag. Petr. Fund	4.4	4.3	4.4	(0.1)	-
Tobacco Settlement/4 cent Tob Tax dec	117.3	113.6	110.8	(3.7)	(6.6)
Tob Tax Health Care Fd / Reg Enf Fd	29.2	26.0	27.4	(3.2)	(1.8)
Tob Tax Medicaid Match Fund	0.0	0.0	0.0	-	-
Tobacco Settlement Enforcement Fd	0.4	0.4	0.4	-	-
Rapid Response Fund/Econ Dev	10.0	10.0	10.0	-	-
Rapid Response Fund/Workforce	10.0	10.0	10.0	-	-
Unclaimed Property / I-49	15.0	15.0	15.0	-	-
Capitol Tech	10.0	10.0	10.0	-	-
DHH Provider Fees	166.5	168.1	166.6	1.6	0.1
Total Dedications	2,532.2	2,420.9	2,379.0	(111.4)	(153.2)

Some columns and lines do not add precisely due to rounding.

OFFICIAL FORECAST
ADOPTED 5.11.20 *L.H.*

Schedule D

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 22-24 FORECAST
(In Million \$)

REVENUE SOURCE / DEDICATIONS	ADOPTED		
	LFO FY22 5/11/20	LFO FY23 5/11/20	LFO FY24 5/11/20
Alcoholic Beverage	36.8	40.5	40.9
Beer	37.5	37.3	37.1
Total Corp Fran. & Inc.	398.3	587.0	797.9
Gasoline & Special Fuels	619.1	628.4	637.8
Hazardous Waste	2.9	2.9	2.9
Individual Income	3,755.9	4,056.2	4,339.1
Natural Gas Franchise	0.7	0.7	0.7
Public Utilities	7.0	7.0	7.0
Auto Rental Excise	4.0	4.5	5.0
Sales Tax - General	3,381.7	3,489.5	3,587.0
Severance	378.1	451.9	480.6
Supervision/Inspection Fee	8.7	8.7	8.7
Tobacco	278.8	278.7	278.6
Unclaimed Property	40.2	39.7	39.2
Miscellaneous Receipts	6.8	6.8	6.8
Total-Dept. of Revenue	8,956.6	9,639.8	10,269.4
Royalties	120.8	144.5	153.7
Rentals	1.2	1.2	1.2
Bonuses	1.1	1.1	1.1
Mineral Interest	1.0	1.0	1.0
Total-Natural Res.	124.1	147.8	157.0
Interest Earnings (SGF)	30.0	30.0	30.0
Interest Earnings (TTF)	4.5	4.5	4.5
VAR,INA/Hosp Leases/LA1 Tolls	209.1	209.7	208.6
Agency SGR Over-collections	16.5	16.5	16.5
Bond Reimbs / Traditional & GOZ	16.1	16.1	16.1
Quality Ed. Support Fund	43.9	46.4	48.9
Lottery Proceeds	154.1	154.1	154.1
Land-based Casino	71.7	78.4	71.4
Tobacco Settlement	101.8	101.9	101.9
DHH Provider Fees	169.6	172.5	175.4
Total Treasury	817.3	830.1	827.5
Excise License	1,063.1	1,088.1	1,113.0
Ins. Rating Fees (SGF)	76.3	76.7	77.0
Total-Insurance	1,139.4	1,164.8	1,190.0
Misc. DPS Permits	6.7	6.7	6.8
Titles	22.4	23.0	22.7
Vehicle Licenses	126.9	128.8	130.8
Vehicle Sales Tax	473.4	485.9	481.1
Riverboat Gaming	369.3	416.8	423.3
Racetrack slots	50.0	56.1	56.8
Video Draw Poker	176.6	194.6	193.0
Total-Public Safety	1,225.1	1,311.9	1,314.5
Total Taxes, Lic., Fees	12,262.6	13,094.4	13,758.3
Less: Dedications	(2,449.7)	(2,549.0)	(2,785.1)
TLF growth			
STATE GENERAL FUND REVENUE - DIRECT	9,812.9	10,545.4	10,973.2
Oil Price per barrel	\$45.92	\$51.68	\$54.30

OFFICIAL FORECAST
ADOPTED 5-11-20 L.A.

Schedule D

REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 22-24 FORECAST
(In Million \$)

REVENUE SOURCE / DEDICATIONS	ADOPTED		
	LFO FY22 5/11/20	LFO FY23 5/11/20	LFO FY24 5/11/20
Transportation Trust Fund	495.3	502.7	510.3
Motor Vehicles Lic. - TTF	53.7	54.5	55.3
Aviation Tax - TTF	29.8	29.8	29.8
TTF/Interest and Fees	34.8	34.8	34.8
Motor Fuels - TIME Program	123.8	125.7	127.6
Motor Veh.Lic - Hwy Fund #2	13.3	13.5	13.7
State Highway Improvement Fund	59.5	60.4	61.3
OMV Drivers' License Escrow Fund	1.4	1.4	1.4
Sports Facility Assistance Fund	4.2	4.6	4.9
Severance Tax -Parishes	36.8	44.0	46.8
Severance Tax - Forest Prod. Fund	2.5	2.5	2.5
Royalties - Parishes	12.1	14.5	15.4
Royalties-DNR/AG Support Fund	1.6	1.6	1.6
Wetlands Fund	14.0	15.8	16.5
Quality Ed. Support Fund	43.9	46.4	48.9
Sales Tax Econ. Development	13.7	14.1	14.4
Tourist Promotion District	25.0	25.8	26.4
Sales Tax/Telecomm Fd for the Deaf	3.4	3.4	3.4
Excise Lic. - 2% Fire Ins.	25.8	25.1	25.7
Excise Lic. -Fire Mars. Fd.	19.2	18.7	19.1
Excise Lic. - LSU Fire Tr.	3.8	3.7	3.8
Insurance Fees	76.3	76.7	77.0
ELT MATF Medicaid Managed Care	509.7	548.6	560.5
State Police Salary Fund	15.6	15.6	15.6
Video Draw Poker	53.5	59.0	58.5
Racetrack Slots	30.4	34.1	34.5
Lottery Proceeds Fund	153.6	153.6	153.6
SELF Fund	138.9	153.7	155.1
Casino Support Fund	0.0	0.0	0.0
LA Early Childhood Fund, LBC	0.0	0.0	0.0
Comm. Water Fd (70%), NOLA (30%), LBC	0.0	0.0	0.0
Riverboat 'Gaming' Enforce.	57.4	64.8	65.8
Compulsive Gaming Fund	2.5	3.0	3.0
Budget Stabilization Fund	25.0	25.0	25.0
Revenue Stabilization Fund	0.0	0.0	197.9
Hazardous Waste Funds	2.9	2.9	2.9
Supervision/Inspection Fee	8.7	8.7	8.7
Insp. Fee/Gasoline, Ag. Petr. Fund	4.4	4.4	4.4
Tobacco Settlement/4 cent Tob Tax dedication	110.8	110.8	110.8
Tob Tax Health Care Fd / Reg Enf Fd	27.4	27.4	27.4
Tob Tax Medicaid Match Fund	0.0	0.0	0.0
Tobacco Settlement Enforcement Fd	0.4	0.4	0.4
Rapid Response Fund/Econ Dev	10.0	10.0	10.0
Rapid Response Fund/Workforce	10.0	10.0	10.0
Unclaimed Property / I-49	15.0	15.0	15.0
Capitol Tech	10.0	10.0	10.0
DHH Provider Fees	169.6	172.5	175.4
Total Dedications	2,449.7	2,549.0	2,785.1

Some columns and lines do not add precisely due to rounding.

OFFICIAL FORECAST
ADOPTED 5.11.20 L.H.

OFFICIAL FORECAST

Schedule E1

ADOPTED 5-11-20 REVENUE ESTIMATING CONFERENCE FISCAL YEAR 2019-2020 FORECAST - STATUTORY DEDICATIONS (In Million \$)

		ADOPTED				ADOPTED	
SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2019	Official Forecast FY20 4/10/2019	Proposed DOA FY20 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY20 5/11/2020	LFO over/under Official Forecast
A01	Fuller-Edwards Arboretum Trust	0.17	-	-	-	-	-
A02	Structural Pest Control Commission Fund	0.61	1.46	1.46	-	1.46	-
A09	Pesticide Fund	-	5.72	5.77	0.05	5.77	0.05
A11	Forest Protection Fund	(0.00)	0.81	0.82	0.01	0.82	0.01
A12	Boll Weevil Eradication Fund	-	0.05	-	(0.05)	-	(0.05)
A13	Agricultural Commodity Commission Self-Insurance Fund	1.00	0.05	0.07	0.02	0.07	0.02
A17	Livestock Brand Commission Fund	0.03	0.04	0.04	-	0.04	-
A18	Agricultural Commodity Dealers & Warehouse Fund	-	2.28	2.28	-	2.28	-
A21	Seed Commission Fund	0.00	0.81	0.94	0.14	0.94	0.14
A22	Sweet Potato Pests & Diseases Fund	0.03	0.20	0.20	-	0.20	-
A23	Weights and Measures Fund	0.53	2.48	2.48	-	2.48	-
A27	Grain and Cotton Indemnity Fund	5.60	0.55	0.62	0.07	0.62	0.07
A28	La. Buy Local Purchase Incentive Program Fund	-	-	-	-	-	-
A29	Feed and Fertilizer Fund	1.30	3.16	3.27	0.11	3.27	0.11
A30	Horticulture and Quarantine Fund	0.74	2.55	2.55	-	2.55	-
C01	Dept. Agriculture--Sweet Potato	0.23	-	-	-	-	-
C02	Dept. Agriculture--Strawberry Adv.	0.03	-	-	-	-	-
C03	Dept. Agriculture--Egg Commission	0.02	-	-	-	-	-
C05	Chiropractic Examiners Board	-	-	-	-	-	-
C06	Contractor Licensing Board	-	-	-	-	-	-
C08	Louisiana State Board of Private Security Examiners Fund	0.00	-	-	-	-	-
C09	LA State Board Of Private Investigator Examiners	-	-	-	-	-	-
C11	Louisiana Rice Research Board Fund	0.01	-	-	-	-	-
CR1	Crime Victims Reparations Fund	3.92	5.68	5.48	(0.20)	5.48	(0.20)
CR2	Youthful Offender Management Fund	0.02	0.17	0.17	-	0.17	-
CR5	DNA Testing Post-Conviction Relief for Indigents Fund	0.04	0.05	0.05	-	0.05	-
CR6	Adult Probation & Parole Officer Retirement Fund	0.91	5.00	1.00	(4.00)	1.00	(4.00)
CT4	Louisiana State Parks Improvement and Repair Fund	16.11	10.20	11.23	1.03	11.23	1.03
CT5	Archaeological Curation Fund	0.31	0.08	0.08	-	0.08	-
CT9	Poverty Point Reservoir Development Fund	0.02	0.50	0.50	-	0.50	-
CTA	Audubon Golf Trail Development Fund	-	-	-	-	-	-
DS4	Lake Charles Harbor-Terminal District Fund	-	-	-	-	-	-
E04	Proprietary School Students Protection Fund	1.21	0.20	0.20	-	0.20	-
E11	Higher Education Louisiana Partnership Fund	-	-	-	-	-	-
E16	Louisiana Education Tuition and Savings Fund	725.89	-	-	-	-	-
E17	Savings Enhancement Fund	20.93	-	-	-	-	-
E18	Higher Education Initiatives Fund	3.35	-	-	-	-	-
E23	Louisiana Charter School Startup Loan Fund	0.49	0.22	0.22	-	0.22	-
E31	Academic Improvement Fund	-	-	-	-	-	-
E36	Variable Earnings Transaction Fund	0.66	-	-	-	-	-
E41	Medical and Allied Health Professional Education Scholarship and Loan Fund	0.00	0.20	0.20	-	0.20	-
E42	Medifund	-	-	-	-	-	-
E43	Competitive Core Growth Fund	-	-	-	-	-	-
E44	Science, Technology, Engineering, Math Upgrade Fund	-	-	-	-	-	-
E45	Workforce and Innovation for a Stronger Economy Fund	0.00	-	-	-	-	-
E47	Higher Education Financing Fund	-	-	-	-	-	-
E48	Louisiana Education Workforce Training	-	-	-	-	-	-
E49	Science, Technology, Engineering, and Math (STEM) Education Fund	0.00	-	-	-	-	-
E50	ABLE Account	0.68	-	-	-	-	-
E51	Louisiana Early Childhood Education Fund	-	-	-	-	-	-
ED5	Louisiana Mega-project Development Fund	7.03	0.15	0.15	-	0.15	-
ED6	Louisiana Economic Development Fund	-	11.01	0.23	(10.78)	0.23	(10.78)
EDC	UNO Slidell Technology Park Fund	-	-	-	-	-	-
EDD	Major Events Incentive Program Subfund	5.54	-	-	-	-	-
EDE	Entertainment Promotion and Marketing Fund	-	-	-	-	-	-
EDH	Louisiana Entertainment Development Fund	0.78	3.60	2.02	(1.58)	2.02	(1.58)
EDR	Rapid Response Fund	-	11.00	1.47	(9.53)	1.47	(9.53)
FS1	Free School Fund Interest	17.92	-	-	-	-	-
FS2	Free School Fund Investments	11.97	-	-	-	-	-
FS3	Free School Fund Vacant Estates	1.53	-	-	-	-	-
G07	Avoyelles Parish Local Government Gaming Mitigation Fund	0.00	0.14	0.14	-	0.14	-
H09	Nursing Home Residents' Trust Fund	12.14	1.00	1.00	-	1.00	-
H12	Health Care Facility Fund	0.09	0.35	0.32	(0.03)	0.32	(0.03)
H14	Medical Assistance Programs Fraud Detection Fund	4.26	3.21	2.73	(0.48)	2.73	(0.48)
H18	Vital Records Conversion Fund	1.79	0.41	0.41	-	0.41	-
H19	Medicaid Trust Fund for the Elderly	1.78	24.00	24.00	0.00	24.00	0.00
H20	Health Trust Fund	5.33	5.33	5.33	(0.00)	5.33	(0.00)
H22	Drinking Water Revolving Loan Fund	111.91	34.00	34.00	-	34.00	-
H26	Community & Family Support System Fund	0.02	-	-	-	-	-
H28	Health Care Redesign Fund	0.00	-	-	-	-	-
H29	Dept. Of Health & Hospitals' Facility Support Fund	-	-	-	-	-	-
H31	Center of Excellence for Autism Spectrum Disorder Fund	-	-	-	-	-	-
H33	Community Hospital Stabilization Fund	0.00	-	-	-	-	-
H34	LA Emergency Response Network Fund	-	-	-	-	-	-
H35	FMAP Stabilization Fund	-	-	-	-	-	-
H36	Bogalusa Health Services Fund	-	-	-	-	-	-
H37	Hospital Stabilization Fund	-	-	93.66	93.66	93.66	93.66
H38	Sickle Cell Fund	-	-	-	-	-	-
H40	Home Health Agency Trust Fund	-	-	-	-	-	-

REVENUE ESTIMATING CONFERENCE						
FISCAL YEAR 2019-2020 FORECAST - STATUTORY DEDICATIONS						
(In Million \$)						
ADOPTED					ADOPTED	
SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2019	Official Forecast FY20 4/10/2019	Proposed DOA FY20 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY20 5/11/2020
HW3	Right-of-Way Permit Processing Fund	0.23	0.43	0.43	-	0.43
HWA	LTRC Transportation Training & Education Center Fund	0.66	0.59	0.59	-	0.59
HWE	Crescent City Transition Fund	5.93	0.05	0.15	0.10	0.15
I01	Patients' Compensation Fund	-	-	-	-	-
I08	Administrative Fund of the Department of Insurance	0.15	1.05	1.07	0.02	1.07
I09	Insurance Fraud Investigation Fund	0.71	6.27	6.08	(0.19)	6.08
I12	Automobile Theft and Insurance Fraud Prevention Authority Fund	0.08	0.19	0.19	0.00	0.19
IEBSD	IEB Statutory Dedication	-	-	-	-	-
JS5	Department of Justice Legal Support Fund	9.15	1.60	1.60	-	1.60
JS6	Tobacco Control Special Fund	0.01	0.02	0.02	-	0.02
JS7	Department of Justice Debt Collection Fund	8.63	3.17	4.83	1.66	4.83
JU1	Trial Court Case Management Information Fund	0.38	4.00	4.00	-	4.00
JU2	Judges' Supplemental Compensation Fund	0.00	6.50	6.50	-	6.50
JU5	Innocence Compensation Fund	0.01	0.75	0.87	0.11	0.87
LB1	Workers' Compensation Second Injury Fund	27.41	50.00	50.00	-	50.00
LB4	Office of Workers' Compensation Administrative Fund	5.18	16.50	16.50	-	16.50
LB5	Incumbent Worker Training Account	21.97	20.00	20.00	-	20.00
LB6	Employment Security Administration Account	1.46	4.00	4.00	-	4.00
LB7	Penalty and Interest Account	6.83	4.70	4.70	-	4.70
N02	Coastal Resources Trust Fund	3.51	0.84	0.84	-	0.84
N03	Federal Energy Settlement Fund	(4.90)	-	-	-	-
N04	Fisherman's Gear Compensation Fund	0.47	1.50	1.60	0.10	1.60
N05	Oilfield Site Restoration Fund	20.57	9.88	10.50	0.62	10.50
N07	Mineral and Energy Operation Fund	-	4.85	2.35	(2.50)	2.35
N08	Underwater Obstruction Removal Fund	0.16	0.35	0.26	(0.09)	0.26
N09	Oil and Gas Regulatory Fund	2.81	15.68	16.00	0.33	16.00
N10	Natural Resource Restoration Trust Fund	169.10	170.92	286.12	115.20	286.12
N11	Barrier Islands Stabilization and Preservation Fund	-	-	-	-	-
N12	Coastal Passes Stabilization and Restoration Fund	-	-	-	-	-
N13	Atchafalaya Basin Conservation Fund	-	-	-	-	-
N14	Carbon Dioxide Geologic Storage Trust Fund	-	-	-	-	-
P04	Motorcycle Safety, Awareness, and Operator Training Program Fund	-	-	0.31	0.31	0.31
P05	Public Safety DWI Testing, Maintenance, and Training Fund	0.05	0.38	0.50	0.13	0.50
P07	Louisiana Towing and Storage Fund	-	0.33	0.30	(0.03)	0.30
P09	Disability Affairs Trust Fund	0.08	0.26	0.25	(0.01)	0.25
P11	Concealed Handgun Permit Fund	-	2.90	1.85	(1.05)	1.85
P12	Right to Know Fund	0.06	0.02	0.04	0.02	0.04
P13	Underground Damages Prevention Fund	-	0.03	0.02	(0.01)	0.02
P14	Emergency Medical Technician Fund	0.07	0.01	0.01	-	0.01
P16	Liquefied Petroleum Gas Commission Rainy Day Fund	0.25	1.40	1.50	0.10	1.50
P19	Hazardous Materials Emergency Response Fund	0.24	0.20	0.25	0.05	0.25
P20	Pet Overpopulation Fund	-	-	-	-	-
P21	Explosives Trust Fund	0.10	0.26	0.22	(0.05)	0.22
P24	Office of Motor Vehicles Customer Service and Technology Fund	0.67	6.00	6.50	0.50	6.50
P25	Sex Offender Registry Technology Fund	0.06	1.00	1.00	-	1.00
P28	Criminal Identification and Information Fund	1.45	8.50	8.70	0.20	8.70
P31	Department of Public Safety Peace Officers Fund	-	0.34	0.25	(0.09)	0.25
P32	Louisiana Life Safety and Property Protection Trust Fund	0.27	0.73	0.73	-	0.73
P34	Unified Carrier Registration Agreement Fund	6.87	2.00	4.00	2.00	4.00
P35	Louisiana Highway Safety Fund	0.01	0.00	0.00	-	0.00
P36	Industrialized Building Program Fund	0.08	0.30	0.33	0.03	0.33
P37	Louisiana Bicycle and Pedestrian Safety Fund	0.02	0.01	0.01	-	0.01
P38	Camp Minden Fire Protection Fund	-	0.05	0.05	-	0.05
P39	Insurance Verification System Fund	7.38	32.50	34.00	1.50	34.00
P40	New Orleans Public Safety Fund	0.01	0.01	0.01	-	0.01
P42	Handling Fee Escrow Fund	12.35	-	3.20	3.20	3.20
P43	Volunteer Firefighters' Tuition Reimbursement Fund	-	-	0.25	0.25	0.25
Q01	Hazardous Waste Site Cleanup Fund	-	5.98	2.88	(3.10)	2.88
Q02	Environmental Trust Fund	12.63	70.14	78.71	8.56	78.71
Q03	Clean Water State Revolving Fund	214.25	76.36	52.86	(23.50)	52.86
Q05	Motor Fuels Underground Tank	119.24	25.00	25.71	0.70	25.71
Q06	Waste Tire Management Fund	1.09	13.00	13.33	0.33	13.33
Q07	Lead Hazard Reduction Fund	0.15	0.16	0.14	(0.02)	0.14
Q08	Oyster Sanitation Fund	0.21	-	0.35	0.35	0.35
Q12	Brownfields Cleanup Revolving Loan Fund	-	-	-	-	-
RK1	Rockefeller Wildlife Refuge and Game Preserve Fund	17.45	5.52	3.39	(2.13)	3.39
RK2	Rockefeller Wildlife Refuge Trust and Protection Fund	63.55	2.00	2.59	0.59	2.59
RS1	Marsh Island Operating Fund	0.01	0.40	0.73	0.33	0.73
RS2	Russell Sage/Marsh Island Refuge Fund	17.47	0.49	0.89	0.40	0.89
RS3	Russell Sage/Marsh Island Capital Improvement Fund	1.20	0.02	0.03	0.01	0.03
RS4	Russell Sage Special Fund #2	6.38	0.04	0.04	-	0.04
RV4	Tax Commission Expense Fund	0.73	2.45	2.44	(0.01)	2.44
RV9	Telephone Company Property Assessment Relief Fund	3.68	-	-	-	-
RVD	Dept. Of Revenue Alcohol and Tobacco Control Officers Fund	-	-	-	-	-
RVE	UAL Account	-	-	-	-	-
RVF	Specialized Educational Institutions Account	-	-	-	-	-
S01	Children's Trust Fund	1.80	0.77	0.77	-	0.77

Schedule E1

REVENUE ESTIMATING CONFERENCE							
OFFICIAL FORECAST FISCAL YEAR 2019-2020 FORECAST - STATUTORY DEDICATIONS							
(In Million \$)							
ADOPTED 5.11.20 L.H.		ADOPTED			ADOPTED		
SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2019	Official Forecast FY20 4/10/2019	Proposed DOA FY20 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY20 5/11/2020	LFO over/under Official Forecast
S02	Fraud Detection Fund	3.21	0.72	0.37	(0.35)	0.37	(0.35)
S04	Traumatic Head & Spinal Cord Injury Trust Fund	1.00	1.65	1.65	-	1.65	-
S05	Blind Vendors Trust Fund	0.79	0.41	0.41	-	0.41	-
S07	Louisiana Military Family Assistance Fund	0.43	0.10	0.12	0.02	0.12	0.02
S08	Indigent Parent Representation Program Fund	0.12	1.94	1.84	(0.10)	1.84	(0.10)
S10	Status of Grandparents Raising Grandchildren Fund	-	-	-	-	-	-
S11	SNAP Fraud and Abuse Detection and Prevention Fund	0.01	0.01	0.01	-	0.01	-
S12	Child Care Licensing Trust Fund	0.00	-	-	-	-	-
S13	Juvenile Detention Licensing Trust Fund	-	-	-	-	-	-
S14	Exploited Children's Special Fund	-	-	-	-	-	-
S15	Early Learning Center Licensing Trust Fund	-	-	-	-	-	-
SS1	Help Louisiana Vote Fund	6.01	-	-	-	-	-
SS2	Voting Technology Fund	5.22	-	-	-	-	-
SSA	Help Louisiana Vote Fund, Election Admin	-	-	-	-	-	-
SSC	Help Louisiana Vote Fund, HAVA Requirements Acct	-	-	-	-	-	-
SSD	Help Louisiana Vote Fund, Voting Access Account	-	-	-	-	-	-
ST1	Incentive Fund	-	-	-	-	-	-
ST3	Evangeline Parish Rec. District Support Fund	-	-	-	-	-	-
ST5	Debt Service Assistance Fund	-	-	-	-	-	-
ST9	Major Events Fund	-	-	-	-	-	-
STA	Geaux Pass Transition Fund	0.00	-	-	-	-	-
STB	2013 Amnesty Collections Fund	0.01	-	-	-	-	-
STC	Unfunded Accrued Liability Fund	0.01	-	-	-	-	-
STD	Debt Recovery Fund	-	-	-	-	-	-
STE	Crescent City Amnesty Refund Fund	0.13	-	-	-	-	-
STF	Fiscal Administrator Revolving Loan Fund	0.45	0.50	0.50	-	0.50	-
STI	Oil and Gas Royalties Dispute Payments Fund	-	-	0.45	0.45	0.45	0.45
T01	Acadia Parish Visitor Enterprise Fund	0.03	0.10	0.10	-	0.10	-
T02	Allen Parish Capital Improvements Fund	0.01	0.22	0.22	-	0.22	-
T03	Ascension Parish Visitor Enterprise Fund	0.29	1.25	1.25	-	1.25	-
T05	Avoyelles Parish Visitor Enterprise Fund	0.00	0.12	0.12	-	0.12	-
T06	Beauregard Parish Community Improvement Fund	0.23	0.11	0.11	-	0.11	-
T07	Bienville Parish Tourism & Economic Development Fund	-	0.03	0.03	-	0.03	-
T08	Bossier City Riverfront and Civic Center Fund	3.80	1.88	1.88	-	1.88	-
T09	Shreveport Riverfront and Convention Center and Independence Stadium Fund	1.62	1.99	1.99	-	1.99	-
T10	West Calcasieu Community Center Fund	0.44	1.29	1.29	-	1.29	-
T11	Caldwell Parish Economic Development Fund	0.00	0.00	0.00	-	0.00	-
T12	Cameron Parish Tourism Development Fund	0.07	0.02	0.02	-	0.02	-
T14	Town of Homer Economic Development Fund	0.03	0.02	0.02	-	0.02	-
T15	Concordia Parish Economic Development Fund	-	0.09	0.09	-	0.09	-
T16	Desoto Parish Visitor Enterprise Fund	0.71	0.15	0.15	-	0.15	-
T17	EBR Parish Riverside Centroplex Fund	0.23	1.25	1.25	-	1.25	-
T18	East Carroll Parish Visitor Enterprise Fund	-	0.01	0.01	-	0.01	-
T19	East Feliciana Tourist Commission Fund	0.02	0.00	0.00	-	0.00	-
T20	Evangeline Visitor Enterprise Fund	0.20	0.04	0.04	-	0.04	-
T21	Franklin Parish Visitor Enterprise Fund	0.09	0.03	0.03	-	0.03	-
T23	Iberia Parish Tourist Commission Fund	-	0.42	0.42	-	0.42	-
T24	Iberville Parish Visitor Enterprise Fund	0.15	0.12	0.12	-	0.12	-
T25	Jackson Parish Economic Development and Tourism Fund	0.29	0.03	0.03	-	0.03	-
T26	Jefferson Parish Convention Center Fund	0.51	3.10	3.10	-	3.10	-
T27	Jefferson Davis Parish Visitor Enterprise Fund	0.09	0.16	0.16	-	0.16	-
T28	Lafayette Parish Visitor Enterprise Fund	-	3.14	3.14	-	3.14	-
T29	Lafourche Parish Enterprise Fund	0.31	0.35	0.35	-	0.35	-
T30	Lasalle Economic Development District Fund	-	0.02	0.02	-	0.02	-
T31	Lincoln Parish Visitor Enterprise Fund	-	0.26	0.26	-	0.26	-
T32	Livingston Parish Tourism and Economic Development Fund	0.01	0.33	0.33	-	0.33	-
T34	Morehouse Parish Visitor Enterprise Fund	-	0.04	0.04	-	0.04	-
T36	New Orleans Metropolitan Convention and Visitors Bureau Fund	-	11.20	11.20	-	11.20	-
T37	Ouachita Parish Visitor Enterprise Fund	1.11	1.55	1.55	-	1.55	-
T38	Plaquemines Parish Visitor Enterprise Fund	0.48	0.23	0.23	-	0.23	-
T39	Pointe Coupee Parish Visitor Enterprise Fund	0.26	0.04	0.04	-	0.04	-
T40	Alexandria/Pineville Exhibition Hall Fund	0.86	0.25	0.25	-	0.25	-
T41	Red River Visitor Enterprise Fund	0.05	0.03	0.03	-	0.03	-
T42	Richland Visitor Enterprise Fund	0.74	0.12	0.12	-	0.12	-
T43	Sabine Parish Tourism Improvement Fund	0.03	0.17	0.17	-	0.17	-
T44	St. Bernard Parish Enterprise Fund	0.24	0.12	0.12	-	0.12	-
T45	St. Charles Parish Enterprise Fund	1.53	0.23	0.23	-	0.23	-
T47	St. James Parish Enterprise Fund	0.11	0.03	0.03	-	0.03	-
T48	St. John the Baptist Convention Facility Fund	1.54	0.33	0.33	-	0.33	-
T49	St. Landry Parish Historical Development Fund #1	0.20	0.37	0.37	-	0.37	-
T50	St. Martin Parish Enterprise Fund	0.10	0.17	0.17	-	0.17	-
T51	St. Mary Parish Visitor Enterprise Fund	0.15	0.60	0.60	-	0.60	-
T52	St. Tammany Parish Fund	1.30	1.86	1.86	-	1.86	-
T53	Tangipahoa Parish Tourist Commission Fund	0.34	0.52	0.52	-	0.52	-
T54	Tensas Parish Visitor Enterprise Fund	0.00	0.00	0.00	-	0.00	-
T55	Houma/Terrebonne Tourist Fund	-	0.57	0.57	-	0.57	-
T56	Union Parish Visitor Enterprise Fund	0.06	0.03	0.03	-	0.03	-
T57	Vermilion Parish Visitor Enterprise Fund	-	0.12	0.12	-	0.12	-
T60	Webster Parish Convention and Visitors Commission Fund	-	0.17	0.17	-	0.17	-

Schedule E1

OFFICIAL FORECAST							
REVENUE ESTIMATING CONFERENCE							
FISCAL YEAR 2019-2020 FORECAST - STATUTORY DEDICATIONS							
ADOPTED 5.11.20 P. 24 (In Million \$)							
		ADOPTED				ADOPTED	
		Beginning	Official	Proposed	DOA	As Per DOA	LFO
		Balance	Forecast	DOA	over/under	LFO	over/under
		as of	FY20	FY20	Official	FY20	Official
SD #	STATUTORY DEDICATION	7/1/2019	4/10/2019	5/11/2020	Forecast	5/11/2020	Forecast
T61	West Baton Rouge Parish Visitor Enterprise Fund	0.11	0.52	0.52	-	0.52	-
T62	West Carroll Parish Visitor Enterprise Fund	0.04	0.02	0.02	-	0.02	-
T64	Winn Parish Tourism Fund	0.14	0.06	0.06	-	0.06	-
TA0	Calcasieu Parish Higher Education Improvement Fund	1.29	1.44	1.44	-	1.44	-
TA1	Shreveport-Bossier City Visitor Enterprise Fund	0.15	0.56	0.56	-	0.56	-
TA2	Vernon Parish Legislative Community Improvement Fund	-	0.43	0.43	-	0.43	-
TA3	Alexandria/Pineville Area Tourism Fund	0.09	0.22	0.22	-	0.22	-
TA4	Rapides Parish Economic Development Fund	1.32	0.37	0.37	-	0.37	-
TA5	Natchitoches Parish Visitor Enterprise Fund	0.13	0.11	0.11	-	0.11	-
TA6	Lincoln Parish Municipalities Fund	-	0.26	0.26	-	0.26	-
TA7	East Baton Rouge Community Improvement Fund	-	2.58	2.58	-	2.58	-
TA8	East Baton Rouge Parish Enhancement Fund	0.39	1.29	1.29	-	1.29	-
TA9	Washington Parish Tourist Commission Fund	0.01	0.04	0.04	-	0.04	-
TB0	Grand Isle Tourist Commission Account	0.30	0.03	0.03	-	0.03	-
TB1	Gretna Tourist Commission Enterprise Account	0.06	0.12	0.12	-	0.12	-
TB2	Lake Charles Civic Center Fund	2.50	1.16	1.16	-	1.16	-
TB3	New Orleans Area Economic Development Fund	0.56	0.00	0.00	-	0.00	-
TB4	River Parishes Convention Tourism and Visitor Commission Fund	0.08	0.20	0.20	-	0.20	-
TB5	St. Francisville Economic Development Fund	0.30	0.18	0.18	-	0.18	-
TB6	Tangipahoa Parish Economic Development Fund	0.09	0.18	0.18	-	0.18	-
TB7	Washington Parish Infrastructure and Park Fund	-	0.05	0.05	-	0.05	-
TB8	Pineville Economic Development Fund	0.81	0.22	0.22	-	0.22	-
TB9	Washington Parish Economic Development and Tourism Fund	0.00	0.01	0.01	-	0.01	-
TC0	Terrebonne Parish Visitor Enterprise Fund	-	0.56	0.56	-	0.56	-
TC1	Bastrop Municipal Center Fund	0.08	0.04	0.04	-	0.04	-
TC2	Rapides Parish Coliseum Fund	0.03	0.07	0.07	-	0.07	-
TC3	Madison Parish Visitor Enterprise Fund	0.02	0.04	0.04	-	0.04	-
TC4	Natchitoches Historical District Development Fund	0.55	0.32	0.32	-	0.32	-
TC5	Baker Economic Development Fund	0.01	0.04	0.04	-	0.04	-
TC6	Claiborne Parish Tourism and Economic Development Fund	0.00	0.00	0.00	-	0.00	-
TC7	Ernest N. Morial Convention Center Phase IV Expansion Project Fund	-	2.00	2.00	-	2.00	-
TC8	New Orleans Sports Franchise Fund	-	10.00	10.00	-	10.00	-
TC9	Lafourche Parish Assoc. for Retarded Citizens (ARC) Training and Dev Fund	0.07	0.34	0.34	-	0.34	-
TD0	Vernon Parish Legislative Improvement Fund No. 2	0.09	-	-	-	-	-
TD1	Grant Parish Economic Development Fund	0.01	0.00	0.00	-	0.00	-
TD2	New Orleans Quality of Life Fund	5.09	6.21	6.21	0.00	6.21	0.00
54N	TTF-Federal	-	-	-	-	-	-
V01	Oil Spill Contingency Fund	12.41	3.74	3.88	0.14	3.88	0.14
V02	Drug Abuse Education and Treatment Fund	0.36	0.24	0.37	0.13	0.37	0.13
V13	Battered Women Shelter Fund	0.01	0.09	0.09	-	0.09	-
V19	Future Medical Care Fund	2.64	2.00	2.00	-	2.00	-
V20	Louisiana Manufactured Housing Commission Fund	0.08	0.32	0.28	(0.05)	0.28	(0.05)
V21	LA Animal Welfare Fund	-	-	-	-	-	-
V25	Overcollections Fund	-	-	3.40	3.40	3.40	3.40
V26	Energy Performance Contract Fund	0.01	0.03	0.03	-	0.03	-
V29	State Emergency Response Fund	0.25	1.10	1.10	-	1.10	-
V31	Louisiana Public Defender Fund	1.50	40.00	40.00	-	40.00	-
V32	Community Water Enrichment Fund	0.00	-	-	-	-	-
V33	Louisiana Stadium and Exposition District License Plate Fund	0.00	0.60	0.60	-	0.60	-
V34	Post Employment Benefits Trust Fund	-	-	-	-	-	-
V36	Louisiana Safe Return Representation Program	-	-	-	-	-	-
W01	Conservation Fund	82.81	70.00	60.16	(9.84)	60.16	(9.84)
W02	Seafood Promotion and Marketing Fund	0.21	0.32	0.29	(0.03)	0.29	(0.03)
W03	Louisiana Fur Public Education and Marketing Fund	0.40	0.06	0.06	(0.00)	0.06	(0.00)
W04	Artificial Reef Development Fund	22.84	6.36	7.41	1.05	7.41	1.05
W05	Wildlife Habitat & Natural Heritage Trust	6.27	0.96	0.84	(0.13)	0.84	(0.13)
W07	Scenic Rivers Fund	0.03	0.03	0.01	(0.02)	0.01	(0.02)
W08	LA Duck License Stamp and Print Fund	3.31	0.90	0.40	(0.50)	0.40	(0.50)
W09	Louisiana Alligator Resource Fund	4.59	2.60	2.66	0.06	2.66	0.06
W10	Lifetime License Endowment Fund	22.69	0.63	0.67	0.04	0.67	0.04
W11	Natural Heritage Account	0.18	0.03	0.02	(0.01)	0.02	(0.01)
W12	Reptile & Amphibian Research Fund	0.01	0.05	0.00	(0.05)	0.00	(0.05)
W15	Louisiana Help Our Wildlife Fund	0.03	0.01	0.01	(0.00)	0.01	(0.00)
W16	Louisiana Wild Turkey Stamp Fund	0.79	0.06	0.06	0.00	0.06	0.00
W18	Oyster Development Fund	0.45	0.19	0.14	(0.05)	0.14	(0.05)
W20	Conservation – Waterfowl Account	0.24	0.02	0.03	0.01	0.03	0.01
W21	Saltwater Fishery Enforcement Fund	0.00	0.01	-	(0.01)	-	(0.01)
W22	Shrimp Marketing & Promotion Account	0.66	0.08	0.07	(0.01)	0.07	(0.01)
W23	Conservation of the Black Bear Account	0.42	0.41	0.43	0.02	0.43	0.02
W24	Conservation–Quail Account	0.06	0.04	0.00	(0.04)	0.00	(0.04)
W26	Conservation–White Tail Deer Account	0.09	0.01	0.01	0.00	0.01	0.00
W27	Aquatic Plant Control Fund	0.37	1.32	1.30	(0.02)	1.30	(0.02)
W28	Public Oyster Seed Ground Development Account	3.38	2.50	2.10	(0.40)	2.10	(0.40)
W29	Enforcement Emergency Situation Response Account	0.10	0.09	0.00	(0.09)	0.00	(0.09)
W30	Fish & Wildlife Violations Reward Fund	0.00	0.01	0.01	-	0.01	-
W31	Shrimp Trade Petition Account	-	0.01	-	(0.01)	-	(0.01)
W32	White Lake Property Fund	2.96	1.60	1.41	(0.19)	1.41	(0.19)

Schedule E1

REVENUE ESTIMATING CONFERENCE						
FISCAL YEAR 2019-2020 FORECAST - STATUTORY DEDICATIONS						
(In Million \$)						
		ADOPTED				ADOPTED
SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2019	Official Forecast FY20 4/10/2019	Proposed DOA FY20 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY20 5/11/2020
						LFO over/under Official Forecast
W33	Crab Promotion and Marketing Account	0.26	0.04	0.05	0.01	0.05
W34	Derelict Crab Trap Removal Program Account	0.15	0.06	0.06	0.00	0.06
W35	Rare and Endangered Species Account	0.04	0.01	0.01	(0.00)	0.01
W36	Litter Abatement and Education Account	1.31	1.22	1.30	0.08	1.30
W37	MC Davis Conservation Fund	0.00	0.26	-	(0.26)	-
W38	Atchafalaya Delta WMA Mooring Account	0.26	0.05	0.05	-	0.05
W39	Hunters for the Hungry Account	0.02	0.10	0.10	0.00	0.10
W40	Saltwater Fish Research and Conservation Fund	0.41	2.00	1.52	(0.48)	1.52
Y01	Motor Carrier Regulation Fund	0.28	0.33	0.21	(0.12)	0.21
Y04	Telephonic Solicitation Relief Fund	0.08	0.25	0.24	(0.01)	0.24
Z05	Tideland Fund	-	-	-	-	-
Z06	State Revenue Sharing Fund	-	-	-	-	-
Z07	Louisiana Investment Fund For Enhancement	0.00	-	-	-	-
Z08-2	Budget Stabilization Fund - BP Settlement	-	24.00	24.00	0.00	24.00
Z08-3	Budget Stabilization Fund - Surplus	-	-	133.63	133.63	133.63
Z09	Mineral Resources Audit and Settlement Fund	-	-	-	-	-
Z10	Louisiana Education Quality Trust Fund Permanent Trust Fund	1,281.84	-	-	-	-
Z12	Coastal Protection and Restoration Fund	-	291.41	265.65	(25.76)	265.65
Z14	Wetlands-Mitigation Account	2.81	-	-	-	-
Z15	Deepwater Horizon Economic Damages Fund	-	-	-	-	-
Z20	Millennium Leverage Fund	-	-	-	-	-
Z24	Agricultural & Seafood Products Support Fund	-	-	-	-	-
Z25	Revenue Stabilization Trust Fund	-	-	-	-	-
Total		3,244.84	1,246.44	1,520.30	273.86	1,520.30
						273.86
Notes:						
1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years.						
2) For presentation purposes, the revenues are rounded to 2 decimal places.						
3) Due to minor understatements of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement.						

OFFICIAL FORECAST
ADOPTED 5.11.20 ل.ا.ا.

OFFICIAL FORECAST

ADOPTED 5.11.20 J.A.

Schedule E2

REVENUE ESTIMATING CONFERENCE						
FISCAL YEAR 2019-2020 FORECAST - STATUTORY DEDICATIONS						
(In Million \$)						
ADOPTED				ADOPTED		
SD #	STATUTORY DEDICATION	Beginning Balance as of 7/1/2019	Official Forecast FY20 4/10/2019	Proposed DOA FY20 5/11/2020	DOA over/under Official Forecast	LFO over/under Official Forecast
A14	Forestry Productivity Fund	7.84	2.70	2.00	(0.70)	(0.20)
A15	Petroleum Products Fund	0.63	4.42	4.06	(0.36)	-
DS1	Highway Fund #2 - Motor Vehicle License Tax	0.93	6.68	6.46	(0.22)	(0.25)
E02	Telecommunications for the Deaf Fund	2.91	2.70	2.80	(0.10)	0.70
E38	Workforce Training Rapid Response Fund	0.03	10.00	10.00	-	-
ED6	Louisiana Economic Development Fund	8.90	11.01	11.16	0.16	0.30
EDM	Marketing Fund	0.01	2.00	2.00	-	-
EDR	Rapid Response Fund	39.13	11.00	10.00	(1.00)	(1.00)
G01	Lottery Proceeds Fund	110.15	188.00	170.65	2.65	2.70
G04	Riverboat Gaming Enforcement Fund	1.06	66.43	44.24	(22.19)	(23.72)
H08	Louisiana Medical Assistance Trust Fund	7.61	644.20	611.95	(32.25)	(24.64)
H10	Compulsive & Problem Gaming Fund	1.80	2.50	2.50	-	-
H30	New Opportunities Waiver (NOW) Fund	26.89	-	-	-	-
H39	Tobacco Tax Medicaid Match Fund	11.68	119.34	108.54	(10.81)	(7.13)
HW9	State Highway Improvement Fund	109.83	60.14	57.98	(2.16)	(2.34)
HWF	New Orleans Ferry Fund	-	-	1.14	1.14	1.14
HWH	Regional Maintenance and Improvement Fund	-	-	0.97	0.97	0.97
I02	Fireman Training Fund	-	3.36	3.54	0.19	0.11
I03	Two Percent Fire Insurance Fund	5.37	22.42	24.03	1.61	0.91
I05	Retirement System-Insurance Proceeds	-	72.25	69.48	(2.76)	0.84
I06	Municipal Fire and Police Civil Service Operating Fund	0.01	2.58	2.48	(0.10)	0.03
JS9	Tobacco Settlement Enforcement Fund	0.13	0.40	0.40	-	-
N07	Mineral and Energy Operation Fund	5.73	4.85	2.50	(2.35)	(2.35)
P01	Louisiana Fire Marshal Fund	-	16.57	16.40	(0.17)	0.77
P29	Louisiana State Police Salary Fund	-	15.60	15.60	-	-
P41	Drivers License Escrow Fund	13.64	3.75	3.10	(0.65)	(2.41)
Q01	Hazardous Waste Site Cleanup Fund	5.06	5.98	2.60	(3.38)	(3.08)
RVA	Sports Facility Assistance Fund	0.02	4.22	4.20	(0.02)	(0.02)
ST4	Unclaimed Property Leverage Fund	46.40	15.00	15.00	-	-
ST6	Legislative Capitol Technology Enhancement Fund	0.00	10.00	10.00	-	-
Y03	Utility & Carrier Inspection/Supervision Fund	4.25	8.70	8.70	-	-
Z02	Parish Road Royalty Fund	3.60	17.59	12.66	(5.03)	(3.88)
Z08-1	Budget Stabilization Fund	405.30	1.00	1.00	-	(1.00)
Z09	Mineral Resources Audit and Settlement Fund	10.48	-	-	-	-
Z11	Louisiana Quality Education Support Fund	0.00	45.30	40.00	(5.30)	(6.30)
Z12	Coastal Protection and Restoration Fund	283.23	291.41	14.68	(276.73)	(276.36)
Z25	Revenue Stabilization Trust Fund	30.52	-	-	-	-
Transportation Trust Fund						
TT1	Transportation Trust Fund	53.85	125.29	119.94	(5.35)	(1.98)
TT2	TTF-Timed Account	-	-	-	-	-
TT3	T.T.F. 4 Cents Revenue	21.21	131.12	113.60	(17.52)	(12.68)
TT4	Transportation Trust Fund - TIMED	-	-	-	-	-
S4P	TTF-Regular	-	524.48	454.40	(70.08)	(50.72)
Severance Tax - Parishes						
Z03	General Severance Tax-Parish	(4.24)	43.30	30.64	(12.66)	(12.40)
Z04	Timber Severance Tax - Parish	(0.00)	13.70	8.88	(4.72)	(4.20)
Video Draw Poker						
G03	Video Draw Poker Device Fund	-	56.20	46.03	(10.17)	(18.48)
G05	Video Draw Poker Device Purse Supplement Fund	0.52	2.96	2.15	(0.81)	(0.89)
Racetrack Slots						
A07	Louisiana Agricultural Finance Authority Fund	0.02	12.00	12.00	-	-
E29	St. Landry Parish Excellence Fund	0.11	0.65	0.44	(0.22)	(0.24)
E30	Calcasieu Parish Fund	0.38	1.34	0.94	(0.40)	(0.47)
E33	Bossier Parish Truancy Program Fund	0.21	0.30	0.23	(0.07)	(0.07)
E34	Orleans Parish Excellence Fund	0.06	0.31	0.22	(0.09)	(0.08)
G09	Pari-mutuel Live Racing Facility Gaming Control Fund	-	8.21	8.27	0.06	0.06
G11	Equine Health Studies Program Fund	-	0.75	0.75	-	-
G12	Southern University AgCenter Program Fund	0.05	0.75	0.75	-	-
G13	Beautification and Improvement of the New Orleans City Park Fund	0.41	1.86	1.45	(0.41)	(0.25)
G14	Greater New Orleans Sports Foundation Fund	0.00	1.00	0.83	(0.17)	(0.06)
G15	Algiers Economic Development Foundation Fund	0.00	0.10	0.10	-	-
G16	N. O. Urban Tourism and Hospitality Training in Econ. Dev. Foundation Fund	0.11	0.10	0.10	-	-
G17	Beautification Project For New Orleans Neighborhoods Fund	0.10	0.10	0.10	-	-
G18	Friends of NORD Fund	0.00	0.10	0.10	-	-
G19	New Orleans Sports Franchise Assistance Fund	0.71	2.75	1.69	(1.06)	(0.80)
S06	Rehabilitation for the Blind and Visually Impaired Fund	0.43	2.00	2.00	-	-
Casino (SELF Fund also includes Riverboats Revenue)						
G10	Support Education in Louisiana First Fund	13.43	150.87	104.17	(46.70)	(47.25)
G20	Casino Support Services Fund	-	-	-	-	-
Tobacco Tax Health Care Fund / Tobacco Regulation Enforcement Fund						
E32	Tobacco Tax Health Care Fund	0.46	28.64	25.15	(3.49)	(1.71)
RVC	Tobacco Regulation Enforcement Fund	0.62	0.60	0.90	0.30	(0.04)
Tobacco Settlement 4 cent Tobacco Tax Dedication						
Z13	Louisiana Fund	4.79	14.06	14.39	0.33	0.33
Z17	Health Excellence Fund	467.56	26.72	24.68	(2.04)	(2.40)
Z18	Education Excellence Fund	479.55	17.17	15.66	(1.51)	(1.83)
Z19	TOPS Fund	478.48	59.34	58.82	(0.52)	(0.83)
Total (Page 2 Funds)		2,661.93	2,878.85	2,342.00	(536.85)	(503.17)
Total (Act 419)		3,244.84	1,246.44	1,520.30	273.86	273.86
Total Funds		5,906.77	4,125.29	3,862.30	(262.99)	(229.31)
Notes:						
1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years						
2) For presentation purposes, the revenues are rounded to 2 decimal places.						
3) Due to minor understatement of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement.						
4) The estimates may differ from the Page 2 estimates amounts due to interest or other revenue sources that are not part of Page 2						

Schedule F1

OFFICIAL FORECAST
ADOPTED 5-11-20 2.41.

REVENUE ESTIMATING CONFERENCE FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS (In Million \$)

					ADOPTED	
		Official Forecast FY21 4/10/2019	Proposed DOA FY21 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY21 5/11/2020	LFO over/under Official Forecast
SD #	STATUTORY DEDICATION					
A01	Fuller-Edwards Arboretum Trust	-	-	-	-	-
A02	Structural Pest Control Commission Fund	-	1.46	1.46	1.46	1.46
A09	Pesticide Fund	-	5.77	5.77	5.77	5.77
A11	Forest Protection Fund	-	0.82	0.82	0.82	0.82
A12	Boll Weevil Eradication Fund	-	-	-	-	-
A13	Agricultural Commodity Commission Self-Insurance Fund	-	0.07	0.07	0.07	0.07
A17	Livestock Brand Commission Fund	-	0.01	0.01	0.01	0.01
A18	Agricultural Commodity Dealers & Warehouse Fund	-	2.28	2.28	2.28	2.28
A21	Seed Commission Fund	-	1.13	1.13	1.13	1.13
A22	Sweet Potato Pests & Diseases Fund	-	0.20	0.20	0.20	0.20
A23	Weights and Measures Fund	-	2.48	2.48	2.48	2.48
A27	Grain and Cotton Indemnity Fund	-	0.62	0.62	0.62	0.62
A28	La. Buy Local Purchase Incentive Program Fund	-	-	-	-	-
A29	Feed and Fertilizer Fund	-	3.27	3.27	3.27	3.27
A30	Horticulture and Quarantine Fund	-	2.55	2.55	2.55	2.55
C01	Dept. Agriculture--Sweet Potato	-	-	-	-	-
C02	Dept. Agriculture--Strawberry Adv.	-	-	-	-	-
C03	Dept. Agriculture--Egg Commission	-	-	-	-	-
C05	Chiropractic Examiners Board	-	-	-	-	-
C06	Contractor Licensing Board	-	-	-	-	-
C08	Louisiana State Board of Private Security Examiners Fund	-	-	-	-	-
C09	LA State Board Of Private Investigator Examiners	-	-	-	-	-
C11	Louisiana Rice Research Board Fund	-	-	-	-	-
CR1	Crime Victims Reparations Fund	-	5.75	5.75	5.75	5.75
CR5	DNA Testing Post-Conviction Relief for Indigents Fund	-	0.05	0.05	0.05	0.05
CR6	Adult Probation & Parole Officer Retirement Fund	-	1.00	1.00	1.00	1.00
CT4	Louisiana State Parks Improvement and Repair Fund	-	11.23	11.23	11.23	11.23
CT5	Archaeological Curation Fund	-	0.08	0.08	0.08	0.08
CT9	Poverty Point Reservoir Development Fund	-	0.50	0.50	0.50	0.50
CTA	Audubon Golf Trail Development Fund	-	-	-	-	-
DS4	Lake Charles Harbor-Terminal District Fund	-	-	-	-	-
E11	Higher Education Louisiana Partnership Fund	-	-	-	-	-
E16	Louisiana Education Tuition and Savings Fund	-	-	-	-	-
E17	Savings Enhancement Fund	-	-	-	-	-
E18	Higher Education Initiatives Fund	-	-	-	-	-
E23	Louisiana Charter School Startup Loan Fund	-	0.22	0.22	0.22	0.22
E36	Variable Earnings Transaction Fund	-	-	-	-	-
E41	Medical and Allied Health Professional Education Scholarship and Loan Fund	-	0.20	0.20	0.20	0.20
E48	Louisiana Education Workforce Training	-	-	-	-	-
E49	Science, Technology, Engineering, and Math (STEM) Education Fund	-	-	-	-	-
E50	ABLE Account	-	-	-	-	-
E51	Louisiana Early Childhood Education Fund	-	-	-	-	-
ED5	Louisiana Mega-project Development Fund	-	0.15	0.15	0.15	0.15
ED6	Louisiana Economic Development Fund	-	0.23	0.23	0.23	0.23
EDD	Major Events Incentive Program Subfund	-	-	-	-	-
EDE	Entertainment Promotion and Marketing Fund	-	-	-	-	-
EDH	Louisiana Entertainment Development Fund	-	2.80	2.80	2.80	2.80
EDR	Rapid Response Fund	-	0.90	0.90	0.90	0.90
FS1	Free School Fund Interest	-	-	-	-	-
FS2	Free School Fund Investments	-	-	-	-	-
FS3	Free School Fund Vacant Estates	-	-	-	-	-
G07	Avoyelles Parish Local Government Gaming Mitigation Fund	-	0.14	0.14	0.14	0.14
H09	Nursing Home Residents' Trust Fund	-	1.00	1.00	1.00	1.00
H12	Health Care Facility Fund	-	0.30	0.30	0.30	0.30
H14	Medical Assistance Programs Fraud Detection Fund	-	2.73	2.73	2.73	2.73
H18	Vital Records Conversion Fund	-	0.41	0.41	0.41	0.41
H19	Medicaid Trust Fund for the Elderly	-	-	-	-	-
H22	Drinking Water Revolving Loan Fund	-	34.00	34.00	34.00	34.00
H26	Community & Family Support System Fund	-	-	-	-	-
H34	LA Emergency Response Network Fund	-	-	-	-	-
H37	Hospital Stabilization Fund	-	113.46	113.46	113.46	113.46
H40	Home Health Agency Trust Fund	-	-	-	-	-
HW3	Right-of-Way Permit Processing Fund	-	0.43	0.43	0.43	0.43
HWA	LTRC Transportation Training & Education Center Fund	-	0.59	0.59	0.59	0.59
HWE	Crescent City Transition Fund	-	0.15	0.15	0.15	0.15
I01	Patients' Compensation Fund	-	-	-	-	-
I09	Insurance Fraud Investigation Fund	-	6.27	6.27	6.27	6.27
I12	Automobile Theft and Insurance Fraud Prevention Authority Fund	-	0.19	0.19	0.19	0.19
IEBSD	IEB Statutory Dedication	-	-	-	-	-
JS5	Department of Justice Legal Support Fund	-	1.60	1.60	1.60	1.60
JS6	Tobacco Control Special Fund	-	0.02	0.02	0.02	0.02
JS7	Department of Justice Debt Collection Fund	-	4.83	4.83	4.83	4.83
JU1	Trial Court Case Management Information Fund	-	4.00	4.00	4.00	4.00
JU2	Judges' Supplemental Compensation Fund	-	6.50	6.50	6.50	6.50

Schedule F1

OFFICIAL FORECAST

ADOPTED 5-11-20 2nd

REVENUE ESTIMATING CONFERENCE FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS (In Million \$)

					ADOPTED	
		Official Forecast FY21 4/10/2019	Proposed DOA FY21 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY21 5/11/2020	LFO over/under Official Forecast
SD #	STATUTORY DEDICATION					
JU5	Innocence Compensation Fund		0.59	0.59	0.59	0.59
LB1	Workers' Compensation Second Injury Fund	-	60.00	60.00	60.00	60.00
LB4	Office of Workers' Compensation Administrative Fund	-	16.50	16.50	16.50	16.50
LB5	Incumbent Worker Training Account	-	20.00	20.00	20.00	20.00
LB6	Employment Security Administration Account	-	4.00	4.00	4.00	4.00
LB7	Penalty and Interest Account	-	4.61	4.61	4.61	4.61
N02	Coastal Resources Trust Fund	-	0.66	0.66	0.66	0.66
N03	Federal Energy Settlement Fund	-	-	-	-	-
N04	Fisherman's Gear Compensation Fund	-	0.70	0.70	0.70	0.70
N05	Oilfield Site Restoration Fund	-	10.95	10.95	10.95	10.95
N07	Mineral and Energy Operation Fund	-	1.26	1.26	1.26	1.26
N08	Underwater Obstruction Removal Fund	-	0.29	0.29	0.29	0.29
N09	Oil and Gas Regulatory Fund	-	15.78	15.78	15.78	15.78
N10	Natural Resource Restoration Trust Fund	-	303.70	303.70	303.70	303.70
N12	Coastal Passes Stabilization and Restoration Fund	-	-	-	-	-
N14	Carbon Dioxide Geologic Storage Trust Fund	-	-	-	-	-
P05	Public Safety DWI Testing, Maintenance, and Training Fund	-	0.50	0.50	0.50	0.50
P07	Louisiana Towing and Storage Fund	-	0.30	0.30	0.30	0.30
P09	Disability Affairs Trust Fund	-	0.26	0.26	0.26	0.26
P11	Concealed Handgun Permit Fund	-	2.95	2.95	2.95	2.95
P12	Right to Know Fund	-	0.04	0.04	0.04	0.04
P13	Underground Damages Prevention Fund	-	0.02	0.02	0.02	0.02
P16	Liquefied Petroleum Gas Commission Rainy Day Fund	-	1.60	1.60	1.60	1.60
P19	Hazardous Materials Emergency Response Fund	-	0.25	0.25	0.25	0.25
P21	Explosives Trust Fund	-	0.22	0.22	0.22	0.22
P24	Office of Motor Vehicles Customer Service and Technology Fund	-	6.50	6.50	6.50	6.50
P28	Criminal Identification and Information Fund	-	8.70	8.70	8.70	8.70
P31	Department of Public Safety Peace Officers Fund	-	0.25	0.25	0.25	0.25
P32	Louisiana Life Safety and Property Protection Trust Fund	-	0.73	0.73	0.73	0.73
P34	Unified Carrier Registration Agreement Fund	-	4.00	4.00	4.00	4.00
P35	Louisiana Highway Safety Fund	-	0.00	0.00	0.00	0.00
P36	Industrialized Building Program Fund	-	0.33	0.33	0.33	0.33
P38	Camp Minden Fire Protection Fund	-	0.05	0.05	0.05	0.05
P39	Insurance Verification System Fund	-	34.00	34.00	34.00	34.00
P42	Handling Fee Escrow Fund	-	-	-	-	-
P43	Volunteer Firefighters' Tuition Reimbursement Fund	-	-	-	-	-
Q01	Hazardous Waste Site Cleanup Fund	-	2.88	2.88	2.88	2.88
Q03	Clean Water State Revolving Fund	-	52.86	52.86	52.86	52.86
Q05	Motor Fuels Underground Tank	-	25.71	25.71	25.71	25.71
Q06	Waste Tire Management Fund	-	13.33	13.33	13.33	13.33
Q07	Lead Hazard Reduction Fund	-	0.14	0.14	0.14	0.14
Q08	Oyster Sanitation Fund	-	0.30	0.30	0.30	0.30
RK1	Rockefeller Wildlife Refuge and Game Preserve Fund	-	3.39	3.39	3.39	3.39
RK2	Rockefeller Wildlife Refuge Trust and Protection Fund	-	2.59	2.59	2.59	2.59
RS1	Marsh Island Operating Fund	-	0.90	0.90	0.90	0.90
RS2	Russell Sage/Marsh Island Refuge Fund	-	0.83	0.83	0.83	0.83
RS3	Russell Sage/Marsh Island Capital Improvement Fund	-	0.03	0.03	0.03	0.03
RS4	Russell Sage Special Fund #2	-	0.04	0.04	0.04	0.04
RV4	Tax Commission Expense Fund	-	2.54	2.54	2.54	2.54
RV9	Telephone Company Property Assessment Relief Fund	-	-	-	-	-
RVE	UAL Account	-	-	-	-	-
S01	Children's Trust Fund	-	0.77	0.77	0.77	0.77
S02	Fraud Detection Fund	-	0.72	0.72	0.72	0.72
S04	Traumatic Head & Spinal Cord Injury Trust Fund	-	1.65	1.65	1.65	1.65
S05	Blind Vendors Trust Fund	-	0.41	0.41	0.41	0.41
S07	Louisiana Military Family Assistance Fund	-	0.12	0.12	0.12	0.12
S10	Status of Grandparents Raising Grandchildren Fund	-	-	-	-	-
S12	Child Care Licensing Trust Fund	-	-	-	-	-
S13	Juvenile Detention Licensing Trust Fund	-	-	-	-	-
S14	Exploited Children's Special Fund	-	-	-	-	-
S15	Early Learning Center Licensing Trust Fund	-	-	-	-	-
SS1	Help Louisiana Vote Fund	-	-	-	-	-
SS2	Voting Technology Fund	-	-	-	-	-
SSA	Help Louisiana Vote Fund, Election Admin	-	-	-	-	-
SSC	Help Louisiana Vote Fund, HAVA Requirements Acct	-	-	-	-	-
SSD	Help Louisiana Vote Fund, Voting Access Account	-	-	-	-	-
ST9	Major Events Fund	-	-	-	-	-
STA	Geaux Pass Transition Fund	-	-	-	-	-
STD	Debt Recovery Fund	-	-	-	-	-
STF	Fiscal Administrator Revolving Loan Fund	-	-	-	-	-
STI	Oil and Gas Royalties Dispute Payments Fund	-	-	-	-	-
T01	Acadia Parish Visitor Enterprise Fund	-	0.10	0.10	0.10	0.10
T02	Allen Parish Capital Improvements Fund	-	0.22	0.22	0.22	0.22
T03	Ascension Parish Visitor Enterprise Fund	-	1.25	1.25	1.25	1.25
T05	Avoyelles Parish Visitor Enterprise Fund	-	0.12	0.12	0.12	0.12
T06	Beauregard Parish Community Improvement Fund	-	0.11	0.11	0.11	0.11

Schedule F1

OFFICIAL FORECAST REVENUE ESTIMATING CONFERENCE
FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS
(In Million \$)

ADOPTED 5-11-20 ل.د.ج.

					ADOPTED	
		Official Forecast FY21 4/10/2019	Proposed DOA FY21 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY21 5/11/2020	LFO over/under Official Forecast
SD #	STATUTORY DEDICATION					
T07	Bienville Parish Tourism & Economic Development Fund	-	0.03	0.03	0.03	0.03
T08	Bossier City Riverfront and Civic Center Fund	-	1.88	1.88	1.88	1.88
T09	Shreveport Riverfront and Convention Center and Independence Stadium Fund	-	1.99	1.99	1.99	1.99
T10	West Calcasieu Community Center Fund	-	1.29	1.29	1.29	1.29
T11	Caldwell Parish Economic Development Fund	-	0.00	0.00	0.00	0.00
T12	Cameron Parish Tourism Development Fund	-	0.02	0.02	0.02	0.02
T14	Town of Homer Economic Development Fund	-	0.02	0.02	0.02	0.02
T15	Concordia Parish Economic Development Fund	-	0.09	0.09	0.09	0.09
T16	Desoto Parish Visitor Enterprise Fund	-	0.15	0.15	0.15	0.15
T17	EBR Parish Riverside Centroplex Fund	-	1.25	1.25	1.25	1.25
T18	East Carroll Parish Visitor Enterprise Fund	-	0.01	0.01	0.01	0.01
T19	East Feliciana Tourist Commission Fund	-	0.00	0.00	0.00	0.00
T20	Evangeline Visitor Enterprise Fund	-	0.04	0.04	0.04	0.04
T21	Franklin Parish Visitor Enterprise Fund	-	0.03	0.03	0.03	0.03
T23	Iberia Parish Tourist Commission Fund	-	0.42	0.42	0.42	0.42
T24	Iberville Parish Visitor Enterprise Fund	-	0.12	0.12	0.12	0.12
T25	Jackson Parish Economic Development and Tourism Fund	-	0.03	0.03	0.03	0.03
T26	Jefferson Parish Convention Center Fund	-	3.10	3.10	3.10	3.10
T27	Jefferson Davis Parish Visitor Enterprise Fund	-	0.16	0.16	0.16	0.16
T28	Lafayette Parish Visitor Enterprise Fund	-	3.14	3.14	3.14	3.14
T29	Lafourche Parish Enterprise Fund	-	0.35	0.35	0.35	0.35
T30	Lasalle Economic Development District Fund	-	0.02	0.02	0.02	0.02
T31	Lincoln Parish Visitor Enterprise Fund	-	0.26	0.26	0.26	0.26
T32	Livingston Parish Tourism and Economic Development Fund	-	0.33	0.33	0.33	0.33
T34	Morehouse Parish Visitor Enterprise Fund	-	0.04	0.04	0.04	0.04
T36	New Orleans Metropolitan Convention and Visitors Bureau Fund	-	11.20	11.20	11.20	11.20
T37	Ouachita Parish Visitor Enterprise Fund	-	1.55	1.55	1.55	1.55
T38	Plaquemines Parish Visitor Enterprise Fund	-	0.23	0.23	0.23	0.23
T39	Pointe Coupee Parish Visitor Enterprise Fund	-	0.04	0.04	0.04	0.04
T40	Alexandria/Pineville Exhibition Hall Fund	-	0.25	0.25	0.25	0.25
T41	Red River Visitor Enterprise Fund	-	0.03	0.03	0.03	0.03
T42	Richland Visitor Enterprise Fund	-	0.12	0.12	0.12	0.12
T43	Sabine Parish Tourism Improvement Fund	-	0.17	0.17	0.17	0.17
T44	St. Bernard Parish Enterprise Fund	-	0.12	0.12	0.12	0.12
T45	St. Charles Parish Enterprise Fund	-	0.23	0.23	0.23	0.23
T47	St. James Parish Enterprise Fund	-	0.03	0.03	0.03	0.03
T48	St. John the Baptist Convention Facility Fund	-	0.33	0.33	0.33	0.33
T49	St. Landry Parish Historical Development Fund #1	-	0.37	0.37	0.37	0.37
T50	St. Martin Parish Enterprise Fund	-	0.17	0.17	0.17	0.17
T51	St. Mary Parish Visitor Enterprise Fund	-	0.60	0.60	0.60	0.60
T52	St. Tammany Parish Fund	-	1.86	1.86	1.86	1.86
T53	Tangipahoa Parish Tourist Commission Fund	-	0.52	0.52	0.52	0.52
T54	Tensas Parish Visitor Enterprise Fund	-	0.00	0.00	0.00	0.00
T55	Houma/Terrebonne Tourist Fund	-	0.57	0.57	0.57	0.57
T56	Union Parish Visitor Enterprise Fund	-	0.03	0.03	0.03	0.03
T57	Vermilion Parish Visitor Enterprise Fund	-	0.12	0.12	0.12	0.12
T60	Webster Parish Convention and Visitors Commission Fund	-	0.17	0.17	0.17	0.17
T61	West Baton Rouge Parish Visitor Enterprise Fund	-	0.52	0.52	0.52	0.52
T62	West Carroll Parish Visitor Enterprise Fund	-	0.02	0.02	0.02	0.02
T64	Winn Parish Tourism Fund	-	0.06	0.06	0.06	0.06
TA0	Calcasieu Parish Higher Education Improvement Fund	-	1.57	1.57	1.57	1.57
TA1	Shreveport-Bossier City Visitor Enterprise Fund	-	0.56	0.56	0.56	0.56
TA2	Vernon Parish Legislative Community Improvement Fund	-	0.43	0.43	0.43	0.43
TA3	Alexandria/Pineville Area Tourism Fund	-	0.22	0.22	0.22	0.22
TA4	Rapides Parish Economic Development Fund	-	0.37	0.37	0.37	0.37
TA5	Natchitoches Parish Visitor Enterprise Fund	-	0.11	0.11	0.11	0.11
TA6	Lincoln Parish Municipalities Fund	-	0.26	0.26	0.26	0.26
TA7	East Baton Rouge Community Improvement Fund	-	2.58	2.58	2.58	2.58
TA8	East Baton Rouge Parish Enhancement Fund	-	1.29	1.29	1.29	1.29
TA9	Washington Parish Tourist Commission Fund	-	0.04	0.04	0.04	0.04
TB0	Grand Isle Tourist Commission Account	-	0.03	0.03	0.03	0.03
TB1	Gretna Tourist Commission Enterprise Account	-	0.12	0.12	0.12	0.12
TB2	Lake Charles Civic Center Fund	-	1.16	1.16	1.16	1.16
TB3	New Orleans Area Economic Development Fund	-	0.00	0.00	0.00	0.00
TB4	River Parishes Convention Tourism and Visitor Commission Fund	-	0.20	0.20	0.20	0.20
TB5	St. Francisville Economic Development Fund	-	0.18	0.18	0.18	0.18
TB6	Tangipahoa Parish Economic Development Fund	-	0.18	0.18	0.18	0.18
TB7	Washington Parish Infrastructure and Park Fund	-	0.05	0.05	0.05	0.05
TB8	Pineville Economic Development Fund	-	0.22	0.22	0.22	0.22
TB9	Washington Parish Economic Development and Tourism Fund	-	0.01	0.01	0.01	0.01
TC0	Terrebonne Parish Visitor Enterprise Fund	-	0.56	0.56	0.56	0.56
TC1	Bastrop Municipal Center Fund	-	0.04	0.04	0.04	0.04
TC2	Rapides Parish Coliseum Fund	-	0.07	0.07	0.07	0.07
TC3	Madison Parish Visitor Enterprise Fund	-	0.04	0.04	0.04	0.04

Schedule F1

OFFICIAL FORECAST

ADOPTED 5-11-20 L.H.

REVENUE ESTIMATING CONFERENCE

FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS

(In Million \$)

					ADOPTED	
		Official Forecast FY21 4/10/2019	Proposed DOA FY21 5/11/2020	DOA over/under Official Forecast	As Per DOA LFO FY21 5/11/2020	LFO over/under Official Forecast
SD #	STATUTORY DEDICATION					
TC4	Natchitoches Historical District Development Fund	-	0.32	0.32	0.32	0.32
TC5	Baker Economic Development Fund	-	0.04	0.04	0.04	0.04
TC6	Claiborne Parish Tourism and Economic Development Fund	-	0.00	0.00	0.00	0.00
TC7	Ernest N. Morial Convention Center Phase IV Expansion Project Fund	-	2.00	2.00	2.00	2.00
TC8	New Orleans Sports Franchise Fund	-	10.00	10.00	10.00	10.00
TC9	Lafourche Parish Assoc. for Retarded Citizens (ARC) Training and Dev Fund	-	0.34	0.34	0.34	0.34
TD0	Vernon Parish Legislative Improvement Fund No. 2	-	-	-	-	-
TD1	Grant Parish Economic Development Fund	-	0.00	0.00	0.00	0.00
TD2	New Orleans Quality of Life Fund	-	6.21	6.21	6.21	6.21
54N	TTF-Federal	-	-	-	-	-
V01	Oil Spill Contingency Fund	-	3.90	3.90	3.90	3.90
V19	Future Medical Care Fund	-	2.00	2.00	2.00	2.00
V20	Louisiana Manufactured Housing Commission Fund	-	0.28	0.28	0.28	0.28
V25	Overcollections Fund	-	-	-	-	-
V26	Energy Performance Contract Fund	-	0.03	0.03	0.03	0.03
V29	State Emergency Response Fund	-	1.10	1.10	1.10	1.10
V31	Louisiana Public Defender Fund	-	40.00	40.00	40.00	40.00
V32	Community Water Enrichment Fund	-	-	-	-	-
V33	Louisiana Stadium and Exposition District License Plate Fund	-	0.60	0.60	0.60	0.60
V34	Post Employment Benefits Trust Fund	-	-	-	-	-
V36	Louisiana Safe Return Representation Program	-	-	-	-	-
W01	Conservation Fund	-	60.16	60.16	60.16	60.16
W02	Seafood Promotion and Marketing Fund	-	0.31	0.31	0.31	0.31
W03	Louisiana Fur Public Education and Marketing Fund	-	0.06	0.06	0.06	0.06
W04	Artificial Reef Development Fund	-	7.41	7.41	7.41	7.41
W05	Wildlife Habitat & Natural Heritage Trust	-	0.84	0.84	0.84	0.84
W07	Scenic Rivers Fund	-	0.01	0.01	0.01	0.01
W08	LA Duck License Stamp and Print Fund	-	0.40	0.40	0.40	0.40
W10	Lifetime License Endowment Fund	-	0.67	0.67	0.67	0.67
W11	Natural Heritage Account	-	0.02	0.02	0.02	0.02
W16	Louisiana Wild Turkey Stamp Fund	-	0.06	0.06	0.06	0.06
W18	Oyster Development Fund	-	0.14	0.14	0.14	0.14
W20	Conservation – Waterfowl Account	-	0.03	0.03	0.03	0.03
W22	Shrimp Marketing & Promotion Account	-	0.07	0.07	0.07	0.07
W23	Conservation of the Black Bear Account	-	0.43	0.43	0.43	0.43
W24	Conservation–Quail Account	-	0.00	0.00	0.00	0.00
W26	Conservation–White Tail Deer Account	-	0.01	0.01	0.01	0.01
W27	Aquatic Plant Control Fund	-	1.30	1.30	1.30	1.30
W28	Public Oyster Seed Ground Development Account	-	2.10	2.10	2.10	2.10
W29	Enforcement Emergency Situation Response Account	-	0.00	0.00	0.00	0.00
W30	Fish & Wildlife Violations Reward Fund	-	0.01	0.01	0.01	0.01
W32	White Lake Property Fund	-	1.41	1.41	1.41	1.41
W33	Crab Promotion and Marketing Account	-	0.05	0.05	0.05	0.05
W34	Derelict Crab Trap Removal Program Account	-	0.06	0.06	0.06	0.06
W35	Rare and Endangered Species Account	-	0.01	0.01	0.01	0.01
W36	Litter Abatement and Education Account	-	1.30	1.30	1.30	1.30
W37	MC Davis Conservation Fund	-	-	-	-	-
W38	Atchafalaya Delta WMA Mooring Account	-	0.05	0.05	0.05	0.05
W39	Hunters for the Hungry Account	-	0.10	0.10	0.10	0.10
W40	Saltwater Fish Research and Conservation Fund	-	1.52	1.52	1.52	1.52
Y01	Motor Carrier Regulation Fund	-	0.21	0.21	0.21	0.21
Y04	Telephonic Solicitation Relief Fund	-	0.25	0.25	0.25	0.25
Z05	Tideland Fund	-	-	-	-	-
Z06	State Revenue Sharing Fund	-	-	-	-	-
Z07	Louisiana Investment Fund For Enhancement	-	-	-	-	-
Z08-2	Budget Stabilization Fund - BP Settlement	-	-	-	-	-
Z08-3	Budget Stabilization Fund - Surplus	-	-	-	-	-
Z09	Mineral Resources Audit and Settlement Fund	-	-	-	-	-
Z10	Louisiana Education Quality Trust Fund Permanent Trust Fund	-	-	-	-	-
Z12	Coastal Protection and Restoration Fund	-	266.41	266.41	266.41	266.41
Z14	Wetlands–Mitigation Account	-	-	-	-	-
Z15	Deepwater Horizon Economic Damages Fund	-	-	-	-	-
Z20	Millennium Leverage Fund	-	-	-	-	-
Z24	Agricultural & Seafood Products Support Fund	-	-	-	-	-
Z25	Revenue Stabilization Trust Fund	-	-	-	-	-
Total (Act 419 Funds)		-	1,287.64	1,287.64	1,287.64	1,287.64

Notes:

- 1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years.
- 2) For presentation purposes, the revenues are rounded to 2 decimal places.
- 3) Due to minor understatements of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement.
- 4) The total of the Official Forecast Column does not equal to the December REC because Fund RVA was moved to group F2.

Schedule F2

OFFICIAL FORECAST
ADOPTED *5-11-20 L.S.H.*

REVENUE ESTIMATING CONFERENCE						
FISCAL YEAR 2020-2021 FORECAST - STATUTORY DEDICATIONS						
(In Million \$)						
OPTED 5.11.20 L.S.L.				ADOPTED		
		Official Forecast FY21 4/10/2019	Proposed DOA FY21 5/11/2020	DOA over/under Official Forecast	Proposed LFO FY21 5/11/2020	LFO over/under Official Forecast
SD #	STATUTORY DEDICATION					
A14	Forestry Productivity Fund	-	2.00	2.00	2.50	2.50
A15	Petroleum Products Fund	-	4.32	4.32	4.42	4.42
DS1	Highway Fund #2 - Motor Vehicle License Tax	-	6.50	6.50	6.53	6.53
E02	Telecommunications for the Deaf Fund	-	3.00	3.00	3.40	3.40
E38	Workforce Training Rapid Response Fund	-	10.00	10.00	10.00	10.00
ED6	Louisiana Economic Development Fund	-	10.61	10.61	10.77	10.77
EDM	Marketing Fund	-	2.00	2.00	2.00	2.00
EDR	Rapid Response Fund	-	10.00	10.00	10.00	10.00
G01	Lottery Proceeds Fund	-	163.60	163.60	153.60	153.60
G04	Riverboat Gaming Enforcement Fund	-	46.31	46.31	40.05	40.05
H08	Louisiana Medical Assistance Trust Fund	-	728.63	728.63	688.56	688.56
H10	Compulsive & Problem Gaming Fund	-	2.50	2.50	2.50	2.50
H30	New Opportunities Waiver (NOW) Fund	-	-	-	-	-
HW9	State Highway Improvement Fund	-	58.27	58.27	58.66	58.66
HWF	New Orleans Ferry Fund	-	1.14	1.14	1.14	1.14
HWH	Regional Maintenance and Improvement Fund	-	0.97	0.97	0.97	0.97
I02	Fireman Training Fund	-	3.19	3.19	3.53	3.53
I03	Two Percent Fire Insurance Fund	-	24.17	24.17	23.78	23.78
I05	Retirement System-Insurance Proceeds	-	70.87	70.87	76.01	76.01
JS9	Tobacco Settlement Enforcement Fund	-	0.40	0.40	0.40	0.40
N07	Mineral and Energy Operation Fund	-	2.50	2.50	2.50	2.50
P01	Louisiana Fire Marshal Fund	-	16.40	16.40	17.67	17.67
P29	Louisiana State Police Salary Fund	-	15.60	15.60	15.60	15.60
P41	Drivers License Escrow Fund	-	3.10	3.10	1.36	1.36
Q01	Hazardous Waste Site Cleanup Fund	-	2.57	2.57	2.90	2.90
RVA	Sports Facility Assistance Fund	-	4.20	4.20	4.10	4.10
ST4	Unclaimed Property Leverage Fund	-	15.00	15.00	15.00	15.00
ST6	Legislative Capitol Technology Enhancement Fund	-	10.00	10.00	10.00	10.00
Y03	Utility & Carrier Inspection/Supervision Fund	-	8.70	8.70	8.70	8.70
Z02	Parish Road Royalty Fund	-	11.01	11.01	10.00	10.00
Z08-1	Budget Stabilization Fund	-	25.00	25.00	25.00	25.00
Z09	Mineral Resources Audit and Settlement Fund	-	-	-	-	-
Z11	Louisiana Quality Education Support Fund	-	40.00	40.00	41.50	41.50
Z12	Coastal Protection and Restoration Fund	-	12.46	12.46	10.96	10.96
Z25	Revenue Stabilization Trust Fund	-	-	-	-	-
Transportation Trust Fund						
TT1	Transportation Trust Fund	-	120.29	120.29	123.39	123.39
TT2	TTF-Timed Account	-	-	-	-	-
TT3	T.T.F. 4 Cents Revenue	-	118.17	118.17	122.60	122.60
TT4	Transportation Trust Fund - TIMED	-	-	-	-	-
54P	TTF-Regular	-	472.67	472.67	490.40	490.40
Severance Tax - Parishes						
Z03	General Severance Tax-Parish	-	22.19	22.19	17.19	17.19
Z04	Timber Severance Tax - Parish	-	6.50	6.50	5.28	5.28
Video Draw Poker						
G03	Video Draw Poker Device Fund	-	46.80	46.80	32.53	32.53
G05	Video Draw Poker Device Purse Supplement Fund	-	2.21	2.21	1.78	1.78
Racetrack Slots						
A07	Louisiana Agricultural Finance Authority Fund	-	12.00	12.00	12.00	12.00
E29	St. Landry Parish Excellence Fund	-	0.45	0.45	0.38	0.38
E30	Calcasieu Parish Fund	-	0.97	0.97	0.79	0.79
E33	Bossier Parish Truancy Program Fund	-	0.23	0.23	0.20	0.20
E34	Orleans Parish Excellence Fund	-	0.23	0.23	0.21	0.21
G09	Pari-mutuel Live Racing Facility Gaming Control Fund	-	9.86	9.86	9.86	9.86
G11	Equine Health Studies Program Fund	-	0.75	0.75	0.75	0.75
G12	Southern University AgCenter Program Fund	-	0.75	0.75	0.75	0.75
G13	Beautification and Improvement of the New Orleans City Park Fund	-	1.49	1.49	1.48	1.48
G14	Greater New Orleans Sports Foundation Fund	-	0.86	0.86	0.85	0.85
G15	Algiers Economic Development Foundation Fund	-	0.10	0.10	0.10	0.10
G17	Beautification Project For New Orleans Neighborhoods Fund	-	0.10	0.10	0.10	0.10
G18	Friends of NORD Fund	-	0.10	0.10	0.10	0.10
G19	New Orleans Sports Franchise Assistance Fund	-	1.85	1.85	1.73	1.73
S06	Rehabilitation for the Blind and Visually Impaired Fund	-	2.00	2.00	2.00	2.00
Casino (SELF Fund also includes Riverboats Revenue)						
G10	Support Education in Louisiana First Fund	-	122.21	122.21	129.94	129.94
G20	Casino Support Services Fund	-	-	-	-	-
Tobacco Tax Health Care Fund / Tobacco Regulation Enforcement Fund						
E32	Tobacco Tax Health Care Fund	-	25.15	25.15	26.85	26.85
RVC	Tobacco Regulation Enforcement Fund	-	0.90	0.90	0.56	0.56
Tobacco Settlement/4 cent Tobacco Tax Dedication						
Z13	Louisiana Fund	-	14.39	14.39	14.15	14.15
Z17	Health Excellence Fund	-	24.71	24.71	24.02	24.02
Z18	Education Excellence Fund	-	15.69	15.69	15.07	15.07
Z19	TOPS Fund	-	58.85	58.85	57.52	57.52
Total (Page 2 Funds)		-	2,397.50	2,397.50	2,356.66	2,356.66
Total (Act 419)		-	1,287.64	1,287.64	1,287.64	1,287.64
Total Funds		-	3,685.14	3,685.14	3,644.30	3,644.30
Notes:						
1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years.						
2) For presentation purposes, the revenues are rounded to 2 decimal places.						
3) Due to minor understatements of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement.						
4) The estimates may differ from the Page 2 estimates amounts due to interest or other revenue sources that are not part of Page 2.						

REVENUE ESTIMATING CONFERENCE
FISCAL YEARS 2019-2020 and 2020-2021 FORECASTS - SELF-GENERATED REVENUES
(In Million \$)

Department	Balance as of 7/1/2019	Official Forecast		Proposed DOA FY20 6/1/2020	Proposed DOA FY21 6/1/2020	DOA FY20 over/(under) Official Forecast		DOA FY21 over/(under) Official Forecast		ADOPTED		ADOPTED	
		FY20 4/10/2019	FY21 4/10/2019							As Per DOA LFO FY20 6/1/2020	As Per DOA LFO FY21 6/1/2020	LFO FY20 over/(under) Official Forecast	LFO FY21 over/(under) Official Forecast
01A_EXEC Executive Department	80.03	142.43	-	144.13	142.28	1.70	-	142.28	144.13	-	-	1.70	-
03A_VETS Department of Veterans Affairs	1.92	20.00	-	20.00	16.00	-	-	16.00	20.00	-	-	-	16.00
04A_DOS Secretary of State	0.39	27.61	-	29.40	30.57	1.79	-	30.57	29.40	-	-	1.79	-
04B_AG Office of the Attorney General	0.44	6.82	-	6.82	7.93	-	-	7.93	6.82	-	-	-	0.01
04C_LGOV Lieutenant Governor	-	0.01	-	0.01	0.01	-	-	0.01	0.01	-	-	-	0.01
04D_TREA State Treasurer	1.00	14.01	-	13.00	13.00	(1.01)	-	13.00	13.00	-	-	(1.01)	-
04E_PSER Public Service Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
04F_AGR Agriculture and Forestry	-	8.40	-	7.13	7.48	(1.27)	-	7.48	7.13	-	-	(1.27)	-
04G_INSU Commissioner of Insurance	-	33.22	-	38.34	40.01	5.12	-	40.01	38.34	-	-	5.12	-
05A_ECON Department of Economic Development	1.02	3.12	-	2.95	2.45	(0.47)	-	2.45	2.65	-	-	(0.47)	-
06A_CRAT Dept of Culture Recreation and Tourism	9.03	28.69	-	29.55	29.98	0.88	-	29.98	29.55	-	-	0.88	-
07A_DOTD Dept of Transportation and Development	-	28.18	-	28.18	26.19	(2.00)	-	26.19	26.18	-	-	(2.00)	-
08A_CORR Corrections Services	2.93	50.24	-	50.24	50.29	-	-	50.29	50.24	-	-	-	50.28
08B_PSAF Public Safety Services	3.82	219.96	-	228.38	228.40	8.42	-	228.40	0.78	-	-	8.42	-
08C_YSER Youth Services	0.06	0.76	-	0.76	0.94	-	-	0.94	0.76	-	-	-	0.94
08A_LDH Department of Health	-	600.00	-	570.00	650.00	(30.00)	-	650.00	570.00	-	-	(30.00)	-
10A_DCFS Department of Children and Family Services	-	18.39	-	18.39	15.42	-	-	15.42	16.39	-	-	-	15.42
11A_NATR Department of Natural Resources	-	0.32	-	0.32	-	-	-	-	-	-	-	-	-
12A_RVFX Department of Revenue	92.18	84.54	-	87.03	89.91	2.49	-	89.91	87.03	-	-	2.49	-
13A_ENVQ Department of Environmental Quality	-	0.02	-	0.02	81.60	-	-	81.60	0.02	-	-	-	81.60
14A_LWLC Louisiana Workforce Commission	-	0.02	-	0.27	0.07	-	-	0.07	0.27	-	-	-	-
16A_WFIS Department of Wildlife and Fisheries	-	10.48	-	10.48	10.48	-	-	10.48	10.48	-	-	-	10.48
17A_CSER Department of Civil Service	0.27	1.38	-	1.38	4.15	-	-	4.15	1.38	-	-	-	4.15
18A_RETM Retirement Systems	-	-	-	-	-	-	-	-	-	-	-	-	-
19A_HIED Higher Education	-	-	-	-	-	-	-	-	-	-	-	-	-
18B_OTED Special Schools and Commissions	0.00	3.39	-	3.39	3.26	-	-	3.26	3.39	-	-	-	3.26
18D_LDOE Department of Education	11.81	53.16	-	55.14	51.25	1.96	-	51.25	55.14	-	-	1.96	-
18E_HCSD LSU Health Care Services Division	-	-	-	-	-	-	-	-	-	-	-	-	-
20A_OREQ Oliver Requirements	3.37	14.82	-	14.82	14.82	-	-	14.82	14.82	-	-	-	14.82
General Appropriation Bill Total	208.27	1,370.25	-	1,357.86	1,516.52	(12.39)	-	1,516.52	1,357.86	-	-	(12.39)	-
21A_ANGL Ancillary Appropriations	389.45	1,509.94	-	1,524.74	1,562.21	14.80	-	1,562.21	1,524.74	-	-	14.80	-
23A_JUDI Judicial Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
24A_LEGI Legislative Expense	-	31.41	-	31.41	31.41	-	-	31.41	31.41	-	-	-	31.41
25A_SPEC Special Acts Expense	-	113.63	-	148.34	148.34	34.50	-	148.34	148.34	-	-	34.50	-
26A_CAP Capital Outlay	-	-	-	148.34	148.34	49.30	-	148.34	148.34	-	-	49.30	-
Other Appropriations Bills Total	389.45	1,855.16	-	1,704.49	1,741.96	-	-	1,741.96	1,704.49	-	-	-	-
22A_NON Non-Appropriated Requirements	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	597.72	3,025.43	-	3,062.35	3,258.48	36.91	-	3,258.48	3,062.35	-	-	36.91	-

- Notes:
- 1) Any balance remaining at the end of any fiscal year is available revenue for subsequent years.
 - 2) Self-generated revenues for higher education are not included in the forecast. [see Constitution Article VII, 10(J)]
 - 3) For presentation purposes, the revenues are rounded to 2 decimal places.
 - 4) Due to minor understatement of actual amounts available due to rounding, the amount available for appropriation in any particular fund which is so understated shall be increased by an amount not to exceed the understatement.

OFFICIAL FORECAST

ADOPTED 5.11.20 p.m.

INCENTIVE EXPENDITURE FORECAST
HISTORICAL AND CURRENT PROJECTIONS AND ACTUALS

Incentive Expenditure	Legal Authority	Adm. Agency	FYE 6-18	FYE 6-18	FYE 6-19	FYE 6-19	FYE 6-20	FYE 6-20	FYE 6-21
			(Projected)	(Actual)	(Projected)	(Actual)	(Projected)	(Actual)	(Projected)
Atchafalaya Trace Heritage Area Development Zone	R.S. 25:1226	CRT/LED	\$0	\$0	Unable to anticipate	\$0	Unable to anticipate	\$0	Unable to anticipate
Cane River Heritage Tax Credit	R.S. 47:6026	CRT	Unable to anticipate	\$0	Unable to anticipate	\$0	Unable to anticipate	\$0	Unable to anticipate
Tax Credit for Rehabilitation of Historic Structures	R.S. 47:6019	CRT/LDR	\$78,000,000	\$101,295,455	\$120,000,000	\$77,349,267	\$150,000,000	\$121,878,577	\$123,000,000
Subtotal:		CRT	\$78,000,000	\$101,295,455	\$120,000,000	\$77,349,267	\$150,000,000	\$121,878,577	\$123,000,000
Brownfields Investor Tax Credit	R.S. 47:6021	DEQ	\$40,000	\$51,412	Negligible	\$23,039	Negligible	\$19,614	Negligible
Subtotal		DEQ	\$40,000	\$51,412	\$0	\$23,039	\$0	\$19,614	\$0
Louisiana Community Economic Development Act	R.S. 47:6031	LED	Not in effect	\$0	Not in effect	\$0	Not in effect	\$0	Not in effect
Ports of Louisiana Tax Credits	R.S. 47:6036	LED	Unable to anticipate	\$0	Unable to anticipate	\$0	Unable to anticipate	\$0	Unable to anticipate
Motion Picture Investor Tax Credit (See Note 1)	R.S. 47:6007	LED	\$180,000,000	\$180,000,000	\$180,000,000	\$180,000,000	\$180,000,000	\$125,277,897	\$180,000,000
Research and Development Tax Credit	R.S. 47:6015	LED	\$8,000,000	\$4,853,884	\$9,000,000	\$5,411,914	\$7,000,000	\$4,699,130	\$7,000,000
Digital Interactive Media and Software Act	R.S. 47:6022	LED	\$30,000,000	\$11,441,752	\$50,000,000	\$28,934,715	\$75,000,000	\$29,768,897	\$31,700,000
Louisiana Motion Picture Incentive Act	R.S. 47:1121	LED/OFI	Not in effect	\$0	Not in effect	\$0	Not in effect	\$0	Not in effect
New Markets Tax Credit (See Note 2)	R.S. 47:6016	LED/LDR	\$1,000,000	\$1,938,840	Unable to anticipate	-\$3,162,565	Unable to anticipate	\$23,624	Unable to anticipate
University Research and Development Parks	R.S. 17:3389	LED	Not in effect	\$0	Not in effect	\$0	Not in effect	\$0	Not in effect
Industrial Tax Equalization Program	R.S. 47:3201 - 3205	LED	\$4,000,000	\$7,349,133	\$4,000,000	\$12,476,401	\$6,000,000	\$2,401,611	\$14,500,000
Exemptions for Manufacturing Establishments	R.S. 47:4301 - 4306	LED	Unable to anticipate	\$0	\$1,500,000	\$0	\$1,500,000	\$1,500,000	\$1,500,000
Louisiana Enterprise Zone Act	R.S. 51:1781	LED	\$40,000,000	\$33,335,908	\$50,000,000	\$23,647,553	\$52,000,000	\$14,955,971	\$40,000,000
Sound Recording Investor Tax Credit	R.S. 47:6023	LED	\$200,000	\$41,673	\$2,000,000	\$15,372	\$330,000	\$0	\$611,000
Urban Revitalization Tax Incentive Program	R.S. 51:2351	LED	Not in effect	\$0	Not in effect	\$0	Not in effect	\$0	Not in effect
Technology Commercialization Credit and Jobs Program	R.S. 47:6020	LED	\$2,000,000	\$1,993,213	\$3,000,000	\$1,888,556	\$4,000,000	\$2,685,733	\$4,000,000
Angel Investor Tax Credit Program	R.S. 47:6034	LED	\$7,800,000	\$6,377,078	\$6,000,000	\$2,300,386	\$6,500,000	\$1,836,432	\$6,000,000
Musical and Theatrical Productions Income Tax Credit	R.S. 51:2399.1 - .6	LED	\$5,000,000	\$3,815,575	\$6,000,000	\$6,242,541	\$9,000,000	\$2,060,000	\$10,500,000
Retention and Modernization Act	R.S. 47:6037	LED	Not in effect	Not in effect	Not in effect	\$0	Not in effect	\$0	Not in effect
Tax Credit for Green Jobs Industries	R.S. 51:2451	LED	\$100,000,000	\$99,949,313	\$150,000,000	\$140,484,483	\$160,000,000	\$37,117,142	\$165,000,000
Louisiana Quality Jobs Program Act	R.S. 51:3111	LED	Not in effect	Not in effect	Not in effect	\$0	Not in effect	\$0	Not in effect
Corporate Headquarters Relocation Program	R.S. 51:3121	LED	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0
Competitive Projects Payroll Incentive Program		LED	\$378,500,000	\$351,166,769	\$461,500,000	\$398,259,356	\$501,330,000	\$222,528,437	\$460,811,000
Subtotal									
Louisiana Capital Companies Tax Credit Program (See Note 3)	R.S. 51:1921	LDR	Negligible	\$2,699	Negligible		Negligible	\$0	Negligible
Procurement Processing Company Rebate Program	R.S. 47:6351	LDR	\$11,500,000	\$10,102,211	\$15,000,000	\$19,026,366	\$25,000,000	\$17,616,709	\$28,652,000
Subtotal			\$11,500,000	\$10,104,910	\$15,000,000	\$19,026,366	\$25,000,000	\$17,616,709	\$28,652,000
Donations to School Tuition Organizations (rebates and credits, see Note 4)	R.S. 47:6301	DOE	\$7,200,000	\$6,745,297	\$8,000,000	\$7,007,125	\$9,250,000	\$14,802,219	\$9,250,000
Subtotal		DOE	\$7,200,000	\$6,745,297	\$8,000,000	\$7,007,125	\$9,250,000	\$14,802,219	\$9,250,000
TOTAL			\$475,240,000	\$469,363,843	\$604,500,000	\$501,665,153	\$685,580,000	\$376,845,556	\$621,713,000

"Negligible" means less than \$10,000

Note 1 - Motion Picture Investor Credits sold to the state under the buy back provisions of R.S. 47:6007 are accounted for based on when the check associated with the buy back is issued rather than the date the credit is transferred to the state for buy back. Projections are limited to the \$180,000,000 credit cap set forth in Acts 2015, No. 134, FYE 6/18 and FYE 6/19 actuals are also limited to the cap but due to deferrals not claimed in the proper fiscal year, the amount issued may be different.

Note 2 - New Markets Jobs Act, R.S. 47:6016.1, reduced insurance premium taxes and have been all exhausted.

Note 3 - Louisiana Capital Companies Tax Credit Program also allows a credit against insurance premium taxes, reducing insurance premium taxes by \$122,903 in FYE 6-17 and \$19,684 in FYE 6-18.

Note 4 - Donations made to School Tuition Organizations prior to January 1, 2018 are eligible for the rebate. Donations made on or after January 1, 2018 are eligible for a non-refundable income tax credit.

This report was prepared in accordance with LA R.S. 39:24.1 for use at the Revenue Estimating Conference scheduled for May 11, 2020.

OFFICIAL FORECAST
ADOPTED 5.11.20 2:41

Revenue Estimating Conference, May 11, 2020

INFLATION RATES FOR THE MILLENNIUM TRUST AND THE PARISH SEVERANCE ALLOCATION

MILLENNIUM TRUST

BASED ON THE PERSONAL CONSUMPTION PRICE DEFLATOR

Bureau of Economic Analysis; Moody's Analytics

Fiscal Year	Index	Inflation Rate
FY20	109.19	
FY21-projected	111.54	2.15%

PARISH SEVERANCE ALLOCATION

BASED ON THE CONSUMER PRICE INDEX

Bureau of Labor Statistics; Moody's Analytics

Calendar Year	Index	Inflation Rate
2018	251.10	
2019	255.65	1.81%

OFFICIAL FORECAST
ADOPTED 5.11.20 L.O.